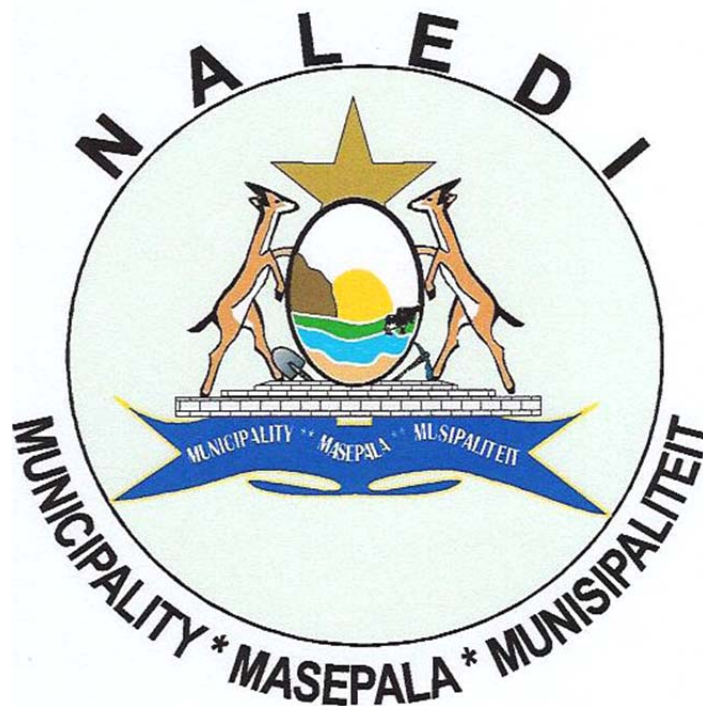


NALEDI LOCAL MUNICIPALITY



2016/2017 TO 2018/2019 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) FINAL ANNUAL BUDGET DOCUMENT

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Part 1 – Annual Budget

1.1 Council Resolutions

In 18 March the Council of Naledi Local Municipality met at the Town Hall in Dewetsdorp to consider the Draft Annual Budget of the municipality for the financial year 2016/2017. The Council approved and adopted the following resolutions:

1. The Council of Naledi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1 The Final Annual Budget of the municipality for the financial year 2016/2017 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 8 on page 32
 - 1.1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 10 on page 38
 - 1.1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 11 on page 39
 - 1.1.4 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 6 on page 27
 - 1.2 The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1 Budgeted Financial Position as contained in Table 12 on page 41
 - 1.2.2 Budgeted Cash Flows Statement as contained in Table 13 on page 43

2. The Council of Naledi Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2016, the following tariffs as set out in Annexure C
 - 2.1 Property rates
 - 2.2 Electricity
 - 2.3 The supply of water
 - 2.4 Sanitation services
 - 2.5 Solid waste services
 - 2.6 Cemeteries
 - 2.7 Town Planning (Building Plans)
 - 2.8 Posters and distribution of handbills
 - 2.9 Credit control charges (Penalties and Fines)
 - 2.10 Rental of municipal facilities
 - 2.11 Library fees
 - 2.12 Supply of information

- 3 The Council of Naledi Local Municipality approves the newly designed Integrated Development Plan for the period 2016/2017 to 2018/2019 as set out in Annexure A.

- 4 To give proper effect to the municipality's annual budget, the Council of Naledi Local Municipality approves:
 - 4.1 That the cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as prescribed by section 8 of the Municipal Budget and Reporting Regulations.
 - 4.2 The adoption and the implementation of the following policies, attached as Annexure B
 - Property Rates Policy
 - Tariffs Policy
 - Credit Control and Debt Collection Policy

- Investment and Banking Policy
- Virement Policy
- Indigent policy
- Supply Chain Management Policy
- Assets Management Policy
- Travelling and Subsistence Policy

4.3 That the Municipal Manager be authorised to sign all necessary agreement and documents to give effect to the capital and operating programme.

1.2 Executive Summary

The compilation of the annual budget for the 2016/2017 financial year as well as the MTREF remains to be affected by the legacy issues affecting the eco-political environment from which the municipality operates. Nevertheless sound financial management principles were applied during the compilation and adoption to ensure the municipality remains financially viable and that all municipal services are provided sustainably, economically and equitably to all communities.

The challenges emanating from economic factors within the jurisdiction of Naledi Municipality remains to be the key limitation that affects the municipality's ability to collect sustainable revenue from the provision of services; this in turn causes more financial constraints and further limits the ability to provide services to communities and the achievement of strategic objectives of the municipality. Where appropriate, priorities were ranked and programmes and projects were reviewed and analysed according to their impact, relevance and financial viability. A critical review was conducted to identify expenditure related to non-core functions and "nice to have" to ensure that due to limited financial muscle, the municipality should only prioritise programmes that add value and respond to service delivery imperatives.

The 2016/2017 Final Annual budget is also influenced by the adjustment budget of 2015/16. The annual budget had to incorporate the issues raised in the financial recovery plan which includes amongst others the issue of the long term outstanding creditors, whereby the short, medium and long term payment plans have to be provided for in the current year and the two outer years (MTREF). The Financial Recovery Plan advocates for implementation of stricter internal controls to ensure reduction of expenditure on non-core functions, and increased or concerted efforts in the implementation of the Revenue Enhancement Strategy.

The provision of main services remains the responsibility of the municipality, however over the years the municipality entered into Service Delivery Agreements with the service providers of water and electricity. The municipality has to focus on the development of the financial recovery plan, and thereafter develop a revenue enhancement strategy to optimize their collection of debts owed by the customers; this shall be made possible only by the complete and stringent implementation of the council's Credit control and debt

collection policy. In addition, proper management of existing debtor's accounts which are regularly verified and monitored will ensure that only valid customers are billed on time, with the correct rates and at the correct consumption levels of services. The Council shall monitor the implementation of initiatives by means of quarterly reports to council on the progress made and the recovery and collection levels on all outstanding customers.

The National Treasury's MFMA Circular no 78 and 79 was used to guide the compilation of the 2016/2017 MTREF. The main challenges experienced during the compilation on the 2016/2017 MTREF can be summarised as follows:

- Continuous and constant international, national, provincial, regional and local economic pressures;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to re-prioritise projects and expenditure within the existing resource envelope subject to cash flow limitations and declining cash reserves of the municipality;
- The increased cost of bulk electricity (due to tariff increases by Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;
- The increased cost of bulk water (due to tariff increases by Bloem-water), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable and lack of proper management of alternative sources. (i.e. performing the task providing water services internally due to lack of technical capacity and financial resources.);
- Inability to properly account for distribution losses on bulk water purchases due to excessive water leakages emanating from inadequate budgeting for repairs and maintenance resulting in potential revenue being forfeited;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- The municipality's lack of financial viability to raise borrowings for capital expenditure;
- Migratory patterns along the Lesotho border which is directly affected by the provision of services to foreigners who do not qualify as indigents; and
- Inability to collect more revenues as a result of high unemployment rate and inadequate and/or lack of sustainable economic activities

The following budget principles and guidelines directly informed the compilation of the 2016/2017 MTREF.

- Intermediate service level standards were used to inform the measurable objectives, targets and eradication of backlog goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- All other possible factors which shall have a direct impact on the 2016/2017 annual budget and which were not catered for on or before the approval of this annual budget, shall be factored through a budget adjustment process

In view of the above mentioned factors, table 1 listed below, is a consolidated overview of the proposed 2016/17 Medium-term Revenue and Expenditure Framework

Table 1 - Consolidated Overview of the 2016/17 MTREF

R Thousand	Adjustment	Budget Year	Budget Year	Budget Year
	Budget 2015-2016	2016-2017	2017-2018	2018-2019
Total Operating Revenue	118 438	109 101	113 203	126 425
Total Operating Expenditure	105 022	104 989	107 144	173 765
Surplus/(Deficit) for the year	13 400	4 112	6 059	13 260
Total Capital Expenditure	13 372	13 741	19 124	20 176

Total operating revenue has decreased by R 12 337 thousand for the 2016/2017 Adjustment Budget financial year when compared to the 2015/2016 Annual Budget. For the two outer years, operational revenue increase by R 4 102 million and R 13 222 million respectively.

Total operating expenditure for the 2015/16 Adjustment Budget financial year has been appropriated at R 105 022 million and annual budget for 2016/2017 appropriated by 104 989 and translates into a budgeted surplus of 4 112. In comparison, the operating

expenditure has decreased by R33 thousand in the 2017/18 budget and. The operating surplus for the two outer years steadily increases to R3 136 and stabilises at R6 135

The bulk water purchases remains one of the biggest challenges for the municipality, this is compounded by the inability to properly account for distribution losses on water, forfeited revenue, etc. Despite all the factors affecting losses on the water networks, the municipality must constantly maintain the same level of bulk purchases to ensure that water supply to communities is continuous and uninterrupted. The cost of bulk purchases by the water service provider increased by 11%, and this input cost to the municipality must be properly reflected to ensure that bulk water services are sufficiently provided for.

The capital expenditure increased with R369 million for 2016/2017. All the capital expenditure is financed out of conditional grant, with the largest portion funded by Municipal Infrastructure Grant.

2. Operating Revenue Framework

For Naledi Local Municipality to continue improving the quality of services provided to its citizens, it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 50 per cent annual collection rate for property rates and other key service charges;
- Electricity tariffs increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;

- The municipality's Indigent Policy and rendering of free basic services; and
- The Tariffs Policy of Naledi Local Municipality

The total revenue budget is projected at 109 101 million in 2016/2017 including capital grants representing decrease of 9 337 on the 2015/2016 financial Adjustment Budget of 118 438 million. The allocation for outer years of the MTRERF period is 113 203 million and 126 425 million respectively.

The largest revenue source is transfers from external sources, totalling R43 571 million of the total operating revenue. The second largest source is electricity at R26 001 million of the total operating revenue and as electricity is supplied by Centlec. The third largest source is property rates which is totalling R5 705 million of the total revenue. A contributing factor to a large increase in service charges is that previous budgets did not break even on the cost for service delivery.

The other revenue consists of various items such as income received from building plans, cemetery fees, rental of municipal properties, commission, fines, etc. The tariffs on these items are reviewed annually to ensure that they are cost reflective and market related. The municipality is embarking on the system of improving a strict implementation of internal control measures to ensure that income from these items is sustainable. The "other income" includes Spluma of R 4 240 000 million.

Table 2.1 depicted below reflects a gradual increase on all main revenue source over the MTREF period. The table further illustrates each class of main revenue component relative to the total revenue. Property Rates has realised a 6% steady increase with the 2016/2017 outer year at 6%. However, the Transfer recognised from operation shows a steady increase over the MTREF, from 6% for the 2017/2018, 1% for the 2018/2019. The other service charges remain stagnant caused by realistic projections based on an assessment of covering input costs and making the service charges affordable. The reality is that the municipal area experiences a high indigent rate as a result most of the charges shall have to be paid by with the equitable share in any case.

The following table is a summary of the 2016/2017 MTREF (classified by main revenue source):

Table 2 - Summary of revenue classified by main revenue source

Description R thousand	R e f	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<u>Revenue By Source</u>											
Property rates	2	6,574	4,272	4,829	5,382	5,382	5,382	5,382	5,705	5,990	6,289
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	15,900	22,841	24,570	26,922	26,922	26,922	26,922	26,001	25,118	26,876
Service charges - water revenue	2	5,169	4,084	4,337	4,771	4,771	4,771	4,771	5,057	5,361	5,683
Service charges - sanitation revenue	2	3,286	3,790	4,025	4,275	4,275	4,275	4,275	4,531	4,803	5,091
Service charges - refuse revenue	2	2,220	2,588	2,749	3,024	3,024	3,024	3,024	3,025	3,176	3,335
Service charges – other											
Rental of facilities and equipment		319	329	407	432	432	432	432	458	481	433
Interest earned - external investments											
Interest earned - outstanding debtors		259	69	217	231	231	231	231	244	259	275
Dividends received	3	5	5	5	6	6	6	6	6	7	7
Fines		2	2	2	2	2	2	2	2	2	2
Licences and permits											
Agency services											
Transfers recognised - operational		58,552	41,740	43,045	44,772	44,772	44,772	44,772	43,571	41,725	45,363
Other revenue	2	3,911	5,721	5,861	10,264	28,621	28,621	28,621	20,499	26,281	33,070
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		96,193	85,441	90,047	100,081	118,438	118,438	118,438	109,101	113,203	126,425

Table 2.1 depicted below reflects a gradual increase on all main revenue source over the MTREF period. The table further illustrates each class of main revenue component relative to the total revenue. Property Rates has realised a 6% steady increase with the 2016/2017 outer year at 6%. However, the Transfer recognised from operation shows a steady increase over the MTREF, from 6% for the 2017/2018, 1% for the 2018/2019. The other service charges remain stagnant caused by realistic projections based on an assessment of covering input costs and making the service charges affordable. The reality is that the municipal area experiences a high indigent rate as a result most of the charges shall have to be paid by with the equitable share .

Table 2.1 Percentage Growth in revenue by main revenue source

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Percentage	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source												
Property rates	2	6,574	4,272	4,829	5,382	5,382	5,382	5,382	5,705	5%	5,990	6,289
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	15,900	22,841	24,570	26,922	26,922	26,922	26,922	26,001	24%	25,118	26,876
Service charges - water revenue	2	5,169	4,084	4,337	4,771	4,771	4,771	4,771	5,057	5%	5,361	5,683
Service charges - sanitation revenue	2	3,286	3,790	4,025	4,275	4,275	4,275	4,275	4,531	4%	4,803	5,091
Service charges - refuse revenue	2	2,220	2,588	2,749	3,024	3,024	3,024	3,024	3,025	3%	3,176	3,335
Service charges - other												
Rental of facilities and equipment		319	329	407	432	432	432	432	458	0%	481	433
Interest earned - external investments												
Interest earned - outstanding debtors		259	69	217	231	231	231	231	244	0%	259	275
Dividends received		3	5	5	6	6	6	6	6	0%	7	7
Fines			2	2	2	2	2	2	2	0%	2	2
Licences and permits												
Agency services												
Transfers recognised - operational		58,552	41,740	43,045	44,772	44,772	44,772	44,772	43,571	40%	41,725	45,363
Other revenue	2	3,911	5,721	5,861	10,264	28,621	28,621	28,621	20,499	19%	26,281	33,070
Gains on disposal of PPE										0%		
Total Revenue (excluding capital transfers and contributions)		96,193	85,441	90,047	100,081	118,438	118,438	118,438	109,101	100%	113,203	126,425

1.4 Operating Expenditure Framework

The Municipal expenditure framework for the 2016/2017 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2016/2017 budget and MTREF (classified per main type of operating expenditure):

1.4.1 Employee related costs

The budgeted allocation for employee related costs for the 2016/2017 financial year totals R40 264 million, which equals 38 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6. per cent for the 2016/2017 financial year and a 6 and 6 per cent increase for each of the two outer years of the MTREF. As part of the Municipal cost reprioritization and cash management strategy not all vacancies could be filled. However, the municipality had to respond to an outstanding bargaining council outcome that compels the municipality to fill certain posts within the corporate management unit and the office of the municipal manager. In addition, the Auditor General has raised audit queries over the filling of posts in the budget and treasury unit, including the creation of a fully-fledged Supply Chain Management unit.

1.4.2 Remuneration of Councillors

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipal budget.

Table 3.1 - Main Operational Expenditure categories for 2016/2017 expressed as a percentage

Expenditure Category	Amounts - R'000	% of total budget
Employee Cost	40 048	38%
Remuneration of councillors	404	0%
Debt Impairment	1 600	2%
Depreciation and asset impairment	1 700	2%
Finance Charges	29	0%
Bulk purchases	25 561	24%
Contracted services	3 958	4%
Other expenditure	31 690	30%
Total expenditure	104 989	100%

1.4.3 Bulk purchases

Bulk purchases are directly informed by the purchase of Water from Bloem Water. The current account and the annual price increases have been factored in the budget appropriation and are directly informing the revenue provisions. The expenditure relatively caters for distribution losses on water.

1.4.4 Contracted Services

Contracted service includes the two items of Equipment rental and Insurance.

1.4.5 Other Expenditure

Other expenditure comprises of general expenses which includes among others, audit fees, fuel, diesel, bank charges, printing and stationery, professional fees ,etc.

Operating Expenditure per Vote

The table below outlines the operating expenditure budget per vote ,Indicating the size of the budget per department.

FS164 Naledi (Fs) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue – Standard										
<i>Governance and administration</i>		43,774	37,260	38,866	42,002	46,990	46,990	37,913	37,802	40,538
Executive and council		17,220	13,395	14,355	13,882	13,882	13,882	13,895	14,088	15,085
Budget and treasury office		20,097	17,367	18,130	21,448	26,410	26,410	17,259	17,106	18,265
Corporate services		6,457	6,498	6,381	6,672	6,697	6,697	6,759	6,608	7,187
<i>Community and public safety</i>		10,268	7,285	5,560	9,242	9,243	9,243	10,247	14,375	11,900
Community and social services		9,926	6,930	5,191	4,854	4,855	4,855	5,486	9,489	6,712
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		100	103	106	111	111	111	109	106	117
Housing		242	252	263	4,277	4,277	4,277	4,652	4,780	5,071
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		8,495	6,329	13,102	16,497	16,496	16,496	16,215	15,994	21,483
Planning and development		849	915	1,133	660	660	660	647	634	697
Road transport		7,646	5,414	11,969	15,837	15,837	15,837	15,568	15,360	20,786
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		52,312	50,464	53,835	45,709	45,709	45,709	44,727	45,031	52,504
Electricity		19,931	23,303	25,273	27,090	27,090	27,090	26,001	25,118	26,876
Water		18,699	18,390	19,338	9,194	9,195	9,195	9,082	9,889	14,953
Waste water management		10,817	4,888	5,143	5,012	5,012	5,012	5,255	5,512	5,871
Waste management		2,865	3,883	4,081	4,413	4,413	4,413	4,388	4,511	4,804
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	114,849	101,338	111,363	113,450	118,438	118,438	109,101	113,203	126,425

Table 4 - Summary of operating expenditure by standard classification.

FS164 Naledi (Fs) - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure By Type	-										
Employee related costs	2	23,403	30,986	32,099	34,420	37,985	37,985	37,985	40,048	42,140	44,341
Remuneration of councillors		1,943	1,984	2,137	2,287	2,151	2,151	2,151	404	-	-
Debt impairment	3		5,000		1,600	1,000	1,000	1,000	1,600	1,605	1,611
Depreciation & asset impairment	2	18,334	1,500	-	1,700	1,000	1,000	1,000	1,700	1,785	1,874
Finance charges		1,732	49	63	77	29	29	29	29	31	33
Bulk purchases	2	19,883	29,599	30,218	25,253	26,653	26,653	26,653	25,561	27,019	28,945
Other materials	8										
Contracted services		83	1,849	8,465	4,547	5,105	5,105	5,105	3,958	4,156	4,363
Transfers and grants		255	6,514	1,000	5,793	5,793	5,793	5,793	6,141	6,448	6,770
Other expenditure	4, 5	21,609	13,514	16,027	23,912	25,306	25,306	25,306	25,549	23,961	25,228
Loss on disposal of PPE											
Total Expenditure		87,242	90,995	90,009	99,589	105,022	105,022	105,022	104,989	107,144	113,165

CAPITAL BUDGET

The projected capital budget for the year 2016/2017 financial year is set at 13 741 million. The budget will be funded out of Government Grant and Subsidies, internally generated fund.

For the 2016/7 financial year an amount of R 13 591 million has been appropriated for the development of infrastructure of the total capital expenditure.

Table 5.1 - Break down of budgeted capital expenditure for 2016/17

Project Name	Funding	Budgeted Amount
Van Stadensrus/ Thapelang: Construction of Sports Facility	MIG	679,550.00
Morojaneng/Dewetsdorp: Elevated tank and interlinking Pipeline	MIG	-
Wepener, Ebenhaezer Hoogte: Paving of 1.5Km internal streets	MIG	596,226.26
Morojaneng: Upgrading of Sports facility (MIS:223653)	MIG	331,148.36
Marojaneng: Re-gravelling of 6.6km roads, paving of 400m roads and construction of 2km storm water channel (MIS:225125)	MIG	255,360.05
Wepener/Qibing: Upgrading of the sports centre (MIS:226794)	MIG	5,567,485.63
Qibing: 1 km Construction roads, water control and concrete storm water	MIG	6,311,230
TOTAL CAPITAL EXPENDITURE		13 741 000

FS164 Naledi (Fs) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard											
<i>Governance and administration</i>											
Executive and council		–	235	300	300	300	300	300	325	–	–
Budget and treasury office			50	50	50	50	50	50	75	–	–
Corporate services			150	200	200	200	200	200	200	–	–
			35	50	50	50	50	50	50	–	–
<i>Community and public safety</i>											
Community and social services		9,380	3,980	2,121	1,637	2,188	2,188	2,188	2,352	6,283	3,191
Sport and recreation		2,508									
		6,872	3,980	2,121	1,537	2,088	2,088	2,088	2,222	6,283	3,191
Public safety											
Housing				–	100	100	100	100	130	–	–
Health											
<i>Economic and environmental services</i>											
Planning and development		1,100	401	6,838	10,533	10,167	10,167	10,167	10,033	11,262	16,278
Road transport											
Environmental protection		1,100	401	6,838	10,533	10,167	10,167	10,167	10,033	11,262	16,278
<i>Trading services</i>											
Electricity		8,175	11,281	11,987	818	487	487	487	319	899	–
Water			81	196	168	168	168	168	–	–	–
Waste water management		2,698	10,790	11,381	650	319	319	319	319	899	–
Waste management		5,477	410	410	–	–	–	–			
<i>Other</i>											
		–	–	71	80	230	230	230	712	680	706
Total Capital Expenditure - Standard	3	18,655	15,897	21,317	13,368	13,372	13,372	13,372	13,741	19,124	20,176
Funded by:											
National Government		18,505	15,811	13,241	13,089	13,092	13,092	13,092	13,741	19,124	20,176
Provincial Government				7,905	–						
District Municipality											
Other transfers and grants						–	–	–			
Transfers recognised - capital	4	18,505	15,811	21,146	13,089	13,092	13,092	13,092	13,741	19,124	20,176
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		150	86	170	280	280	280	280	–	–	–
Total Capital Funding	7	18,655	15,897	21,316	13,369	13,372	13,372	13,372	13,741	19,124	20,176

1.5.8 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the municipal current infrastructure, the 2016/17 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance. The other expenditure includes amongst others materials for maintenance, cleaning materials and chemicals, etc.

During the compilation of the 2016/17 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the municipality's infrastructure and historic deferred maintenance. The other expenditure increased by R250 thousand from the financial year 2016/2017 to adjustment 2015/2016. The item of operational repairs shows a marginal increase over the MTREF period, showing a marginal increase of 220 thousand for 2017/18 and R232 thousand for the outer years. This strategic imperative remains a priority as can be seen by the budget appropriation over the MTREF. The need to increase budget appropriation for repairs and maintenance is constrained by inadequate financial resources experienced by the municipality.

Table 5 - Operational repairs and maintenance

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services		2,396	458								
Other Expenditure		1,199	1,199	2,925	4,163	4,163	4,163	4,163	4,413	4,633	4,865
Total Repairs and Maintenance Expenditure	9	3,595	1,657	2,925	4,163	4,163	4,163	4,163	4,413	4,633	4,865

SUMMARY OF THE BUDGET

The projected financial outcome of the budget at the end of the 2016/2017 budget year can be summarized as follows.

1. Table A1 is a budget summary and provides a concise overview of the Municipal Budget from the financial perspective (operating capital expenditure, financial position , cash flow.)

S164 Naledi (Fs) - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	6,574	4,272	4,829	5,382	5,382	5,382	5,382	5,705	5,990	6,289
Service charges	26,575	33,303	35,681	38,992	38,992	38,992	38,992	38,615	38,458	40,985
Investment revenue	-	-	-	-	-	-	-	-	-	-
Transfers recognised – operational	58,552	41,740	43,045	44,772	44,772	44,772	44,772	43,571	41,725	45,363
Other own revenue	4,492	6,126	6,492	10,935	29,292	29,292	29,292	21,210	27,030	33,787
Total Revenue (excluding capital transfers and contributions)	96,193	85,441	90,047	100,081	118,438	118,438	118,438	109,101	113,203	126,425
Employee costs	23,403	30,986	32,099	34,420	37,985	37,985	37,985	40,048	42,140	44,341
Remuneration of councilors	1,943	1,984	2,137	2,287	2,151	2,151	2,151	404	-	-
Depreciation & asset impairment	18,334	1,500	-	1,700	1,000	1,000	1,000	1,700	1,785	1,874
Finance charges	1,732	49	63	77	29	29	29	29	31	33
Materials and bulk purchases	19,883	29,599	30,218	25,253	26,653	26,653	26,653	25,561	27,019	28,945
Transfers and grants	255	6,514	1,000	5,793	5,793	5,793	5,793	6,141	6,448	6,770
Other expenditure	21,692	20,363	24,492	30,059	31,411	31,411	31,411	31,107	29,722	31,202
Total Expenditure	87,242	90,995	90,009	99,589	105,022	105,022	105,022	104,989	107,144	113,165
Surplus/(Deficit)	8,951	(5,554)	38	492	13,415	13,415	13,415	4,112	6,059	13,260
Transfers recognised – capital	18,655	15,897	21,317	13,369	13,372	13,372	13,372	13,741	19,124	20,176
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Capital expenditure & funds sources										
Capital expenditure	18,655	15,897	21,317	13,368	13,372	13,372	13,372	13,741	19,124	20,176
Transfers recognised – capital	18,505	15,811	21,146	13,089	13,092	13,092	13,092	13,741	19,124	20,176
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150	86	170	280	280	280	280	-	-	-
Total sources of capital funds	18,655	15,897	21,316	13,369	13,372	13,372	13,372	13,741	19,124	20,176
Financial position										
Total current assets	18,361	9,149	9,149	9,149	12,038	12,038	12,038	12,038	12,038	12,038
Total non current assets	293,759	291,332	291,332	291,332	320,030	320,030	320,030	320,030	320,030	320,030
Total current liabilities	42,883	42,496	19,296	42,523	36,339	36,339	36,339	36,339	36,339	36,339
Total non current liabilities	2,879	2,958	2,958	3,134	35,683	35,683	35,683	35,683	35,683	35,683
Community wealth/Equity	266,360	255,027	255,027	255,027	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	26,358	19,222	19,222	19,222	4,110	4,110	4,110	21,152	28,572	36,920
Net cash from (used) investing	(31,002)	(16,129)	(16,129)	(16,129)	(7,782)	(7,782)	(7,782)	(13,741)	(19,124)	(20,175)
Net cash from (used) financing	(591)	(591)	(591)	(561)	(109)	(109)	(109)	-	-	-
Cash/cash equivalents at the year end	(10,271)	9,148	2,502	2,532	(3,781)	(3,781)	(3,781)	7,411	16,859	33,603

Cash backing/surplus reconciliation										
Cash and investments available	1,441	4,421	4,421	4,421	640	640	640	640	640	640
Application of cash and investments	16,510	27,668	4,617	28,114	31,926	31,926	31,926	24,086	24,085	24,082
Balance - surplus (shortfall)	(15,069)	(23,247)	(196)	(23,693)	(31,286)	(31,286)	(31,286)	(23,446)	(23,445)	(23,442)
Asset management										
Asset register summary (WDV)	2,831	1,401	1,401	1,401	1,090	1,090	1,090	1,090	1,090	1,090
Depreciation & asset impairment	18,334	1,500	-	1,700	1,000	1,000	1,700	1,700	1,785	1,874
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	1,175	2,496	2,925	4,163	4,163	4,163	4,413	4,413	4,633	4,865
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	4,497	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	0	0	0	0	0	0	0	0	0	0
Energy:	0	0	0	0	0	0	0	0	0	0
Refuse:	-	-	-	-	-	-	-	-	-	-

2. Budget related resolution

3.1 The Council of Naledi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves ,present the draft 2016/2017 Draft budget annual budget with the total revenue of R109 101 million, Operating expenditure of 104 989 million and capital expenditure of R 13 741 million and the indicative allocation for the two outer years of the MTREF period including the Multi-year Capital appropriation to be noted as set out in the following tables.

- a.Budget Financial Performance (revenue and expenditure by standasr classificatiobn)Table A2
- b.Budget Financial Performance (revenue and expenditure by municipal vote)- Table A3
- c.Budget Financial Performance (revenue by source and expenditure by type)- Table A4
- d.Munti year and single year capital appropriations by municipal vote and standard and associated FUNDING BY SOURCE –Table A5

3.2 Financial position cash flow and basic services targets tbe noted as set out in the following tables.

A .Budget Financial Position	Table A6
B .Budget Cash Flows	Table A7
c. Cash backed reserved	Table A8
d. Assets Management	Table A9
e. Consolidated Basix Service Delivery measurement	Table A10

FS164 Naledi (Fs) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
<i>Governance and administration</i>		43,774	37,260	38,866	42,002	46,990	46,990	37,913	37,802	40,538
Executive and council		17,220	13,395	14,355	13,882	13,882	13,882	13,895	14,088	15,085
Budget and treasury office		20,097	17,367	18,130	21,448	26,410	26,410	17,259	17,106	18,265
Corporate services		6,457	6,498	6,381	6,672	6,697	6,697	6,759	6,608	7,187
<i>Community and public safety</i>		10,268	7,285	5,560	9,242	9,243	9,243	10,247	14,375	11,900
Community and social services		9,926	6,930	5,191	4,854	4,855	4,855	5,486	9,489	6,712
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		100	103	106	111	111	111	109	106	117
Housing		242	252	263	4,277	4,277	4,277	4,652	4,780	5,071
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8,495	6,329	13,102	16,497	16,496	16,496	16,215	15,994	21,483
Planning and development		849	915	1,133	660	660	660	647	634	697
Road transport		7,646	5,414	11,969	15,837	15,837	15,837	15,568	15,360	20,786
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		52,312	50,464	53,835	45,709	45,709	45,709	44,727	45,031	52,504
Electricity		19,931	23,303	25,273	27,090	27,090	27,090	26,001	25,118	26,876
Water		18,699	18,390	19,338	9,194	9,195	9,195	9,082	9,889	14,953
Waste water management		10,817	4,888	5,143	5,012	5,012	5,012	5,255	5,512	5,871
Waste management		2,865	3,883	4,081	4,413	4,413	4,413	4,388	4,511	4,804
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	114,849	101,338	111,363	113,450	118,438	118,438	109,101	113,203	126,425
Expenditure - Standard	-									
<i>Governance and administration</i>		44,430	37,624	40,644	42,179	47,835	47,835	45,198	47,002	49,352
Executive and council		24,723	19,076	12,796	17,546	16,774	16,774	15,867	16,203	17,014
Budget and treasury office		12,917	10,324	19,396	15,465	21,086	21,086	18,274	19,188	20,147
Corporate services		6,790	8,224	8,452	9,168	9,976	9,976	11,058	11,610	12,191
<i>Community and public safety</i>		6,608	6,552	4,153	6,496	5,639	5,639	5,537	5,814	6,107
Community and social services		5,313	5,039	2,911	3,276	3,207	3,207	3,695	3,880	4,077
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		520	251	227	299	307	307	311	327	343
Housing		244	537	1,015	2,921	2,045	2,045	1,530	1,607	1,687
Health		531	725	-	-	80	80	-	-	-
<i>Economic and environmental services</i>		7,358	5,110	5,757	5,696	5,436	5,436	5,331	5,386	5,695
Planning and development		547	890	900	600	400	400	424	445	467
Road transport		6,811	4,220	4,857	5,096	5,036	5,036	4,907	4,941	5,227
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28,846	41,709	39,455	45,216	46,111	46,111	48,923	48,942	52,012
Electricity		13,273	23,307	24,842	25,614	25,514	25,514	25,127	23,956	25,776
Water		7,654	9,524	8,482	9,814	11,426	11,426	11,984	12,583	13,212

Waste water management		6,311	6,906	3,997	6,090	5,630	5,630	7,831	8,223	8,634
Waste management		1,608	1,972	2,134	3,698	3,540	3,540	3,982	4,181	4,390
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	87,242	90,995	90,009	99,587	105,022	105,022	104,989	107,144	113,165
Surplus/(Deficit) for the year		27,607	10,343	21,354	13,863	13,416	13,416	4,112	6,059	13,260

FS164 Naledi (Fs) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue – Standard										
<i>Municipal governance and administration</i>		43,774	37,260	38,866	42,002	46,990	46,990	37,913	37,802	40,538
Executive and council		17,220	13,395	14,355	13,882	13,882	13,882	13,895	14,088	15,085
Mayor and Council		17,220	13,395	14,355	13,882	13,882	13,882	13,895	14,088	15,085
Municipal Manager										
Budget and treasury office		20,097	17,367	18,130	21,448	26,410	26,410	17,259	17,106	18,265
Corporate services		6,457	6,498	6,381	6,672	6,697	6,697	6,759	6,608	7,187
Human Resources		3,460	3,479	3,436	3,649	3,649	3,649	3,670	3,582	3,913
Information Technology										
Property Services		235	250	264	268	294	294	281	293	309
Other Admin		2,762	2,769	2,681	2,755	2,755	2,755	2,808	2,733	2,965
<i>Community and public safety</i>		10,268	7,285	5,560	9,242	9,243	9,243	10,247	14,375	11,900
Community and social services		9,926	6,930	5,191	4,854	4,855	4,855	5,486	9,489	6,712
Libraries and Archives		703	722	743	774	774	774	760	744	819
Museums & Art Galleries etc										
Community halls and Facilities		104	97	139	147	147	147	148	149	162
Cemeteries & Crematoriums		9,119	6,111	4,309	3,933	3,933	3,933	4,579	8,595	5,732
Child Care										
Aged Care										
Other Community										
Other Social										
Sport and recreation										
Public safety		100	103	106	111	111	111	109	106	117
Police										
Fire		100	103	106	111	111	111	109	106	117
Civil Defence										
Street Lighting										
Other										
Housing		242	252	263	4,277	4,277	4,277	4,652	4,780	5,071
Health		-	-	-	-	-	-	-	-	-
Clinics										
Ambulance										
Other										
<i>Economic and environmental services</i>		8,495	6,329	13,102	16,497	16,496	16,496	16,215	15,994	21,483
Planning and development		849	915	1,133	660	660	660	647	634	697
Economic Development/Planning Town		849	915	1,133	660	660	660	647	634	697
Planning/Building enforcement										
Licensing & Regulation										
Road transport		7,646	5,414	11,969	15,837	15,837	15,837	15,568	15,360	20,786
Roads		7,609	5,376	11,930	15,796	15,796	15,796	15,568	15,360	20,786
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other		37	38	39	41	41	41	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
<i>Trading services</i>		52,312	50,464	53,835	45,709	45,709	45,709	44,727	45,031	52,504
Electricity*		19,931	23,303	25,273	27,090	27,090	27,090	26,001	25,118	26,876

Electricity Distribution		19,931	23,303	25,273	27,090	27,090	27,090	26,001	25,118	26,876
Electricity Generation										
Water		18,699	18,390	19,338	9,194	9,195	9,195	9,082	9,889	14,953
Water Distribution		18,699	18,390	19,338	9,194	9,195	9,195	9,082	9,889	14,953
Water Storage										
Waste water management		10,817	4,888	5,143	5,012	5,012	5,012	5,255	5,512	5,871
Sewerage		10,817	4,888	5,143	5,012	5,012	5,012	5,255	5,512	5,871
Storm Water										
Management										
Public Toilets										
Waste management		2,865	3,883	4,081	4,413	4,413	4,413	4,388	4,511	4,804
Solid Waste		2,865	3,883	4,081	4,413	4,413	4,413	4,388	4,511	4,804
Other		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	114,849	101,338	111,363	113,450	118,438	118,438	109,101	113,203	126,425
Expenditure - Standard	-									
Municipal governance and administration	-	44,430	37,624	40,644	42,179	47,835	47,835	45,198	47,002	49,352
Executive and council	-	24,723	19,076	12,796	17,546	16,774	16,774	15,867	16,203	17,014
Mayor and Council	-	24,723	19,076	12,796	17,546	16,774	16,774	15,867	16,203	17,014
Municipal Manager	-									
Budget and treasury office	-	12,917	10,324	19,396	15,465	21,086	21,086	18,274	19,188	20,147
Corporate services	-	6,790	8,224	8,452	9,168	9,976	9,976	11,058	11,610	12,191
Human Resources	-	3,491	4,739	5,392	5,694	5,748	5,748	7,638	8,019	8,420
Information	-									
Technology	-									
Property Services	-	51		200	212	100	100	106	111	117
Other Admin	-	3,248	3,485	2,860	3,262	4,127	4,127	3,314	3,480	3,654
Community and public safety	-	6,608	6,552	4,153	6,496	5,639	5,639	5,537	5,814	6,107
Community and social services	-	5,313	5,039	2,911	3,276	3,207	3,207	3,695	3,880	4,077
Libraries and	-									
Archives	-	850	975	1,238	1,316	1,338	1,338	1,328	1,395	1,467
Museums & Art	-									
Galleries etc	-									
Community halls and	-									
Facilities	-	30	4	300	500	350	350	371	390	410
Cemeteries &	-									
Crematoriums	-	4,433	4,060	1,373	1,460	1,518	1,518	1,996	2,096	2,200
Child Care	-									
Aged Care	-									
Other Community	-									
Other Social	-									
Sport and recreation	-									
Public safety	-	520	251	227	299	307	307	311	327	343
Police	-									
Fire	-	520	251	227	299	307	307	311	327	343
Civil Defence	-									
Street Lighting	-									
Other	-									
Housing	-	244	537	1,015	2,921	2,045	2,045	1,530	1,607	1,687
Health	-	531	725	-	-	80	80	-	-	-
Clinics	-									
Ambulance	-									
Other	-	531	725	-	-	80	80	-	-	-
Economic and environmental services	-	7,358	5,110	5,757	5,696	5,436	5,436	5,331	5,386	5,695
Planning and development	-	547	890	900	600	400	400	424	445	467
Economic	-									
Development/Planning	-	547	890	900	600	400	400	424	445	467
Town	-									
Planning/Building	-									
enforcement	-									

Licensing & Regulation	-									
	-	6,811	4,220	4,857	5,096	5,036	5,036	4,907	4,941	5,227
Road transport	-	6,551	3,938	4,739	4,971	4,870	4,870	4,907	4,941	5,227
Roads	-									
Public Buses	-									
Parking Garages	-									
Vehicle Licensing	-									
and Testing	-									
Other	-	260	282	118	125	166	166	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-
Pollution Control	-									
Biodiversity &	-									
Landscape	-									
Other	-									
Trading services	-	28,846	41,709	39,455	45,216	46,111	46,111	48,923	48,942	52,012
Electricity	-	13,273	23,307	24,842	25,614	25,514	25,514	25,127	23,956	25,776
Electricity	-	13,273	23,307	24,842	25,614	25,514	25,514	25,127	23,956	25,776
Distribution	-									
Electricity	-									
Generation	-									
Water	-	7,654	9,524	8,482	9,814	11,426	11,426	11,984	12,583	13,212
Water Distribution	-	7,654	9,524	8,482	9,814	11,426	11,426	11,984	12,583	13,212
Water Storage	-									
Waste water management	-	6,311	6,906	3,997	6,090	5,630	5,630	7,831	8,223	8,634
Sewerage	-	6,311	6,906	3,997	6,090	5,630	5,630	7,831	8,223	8,634
Storm Water	-									
Management	-									
Public Toilets	-									
Waste management	-	1,608	1,972	2,134	3,698	3,540	3,540	3,982	4,181	4,390
Solid Waste	-	1,608	1,972	2,134	3,698	3,540	3,540	3,982	4,181	4,390
Other	-	-	-	-	-	-	-	-	-	-
Air Transport	-									
Abattoirs	-									
Tourism	-									
Forestry	-									
Markets	-									
Total Expenditure - Standard	3	87,242	90,995	90,009	99,587	105,022	105,022	104,989	107,144	113,165
Surplus/(Deficit) for the year		27,607	10,343	21,354	13,863	13,416	13,416	4,112	6,059	13,260

FS164 Naledi (Fs) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 Coouncil		17,220	13,344	14,305	13,832	13,882	13,882	13,895	14,088	15,085
Vote 2 Budget and Treasury		20,097	17,217	17,930	21,248	26,410	26,410	17,259	17,106	18,265
Vote 3 Corporate Services		4,602	4,616	4,638	4,898	4,975	4,975	4,967	4,876	5,319
Vote 4 Technical Services		72,081	65,010	73,057	72,511	72,511	72,511	72,333	76,499	87,057
Vote 5 Planning and Development		849	915	1,133	660	660	660	647	634	697
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	114,849	101,102	111,063	113,149	118,438	118,438	109,101	113,203	126,425
Expenditure by Vote to be appropriated	1									
Vote 1 Coouncil		24,723	19,076	12,796	17,546	16,774	16,774	15,867	16,203	17,014
Vote 2 Budget and Treasury		12,917	10,324	19,396	15,465	21,086	21,086	18,274	19,188	20,147
Vote 3 Corporate Services		5,473	6,694	7,357	8,021	7,923	7,923	9,754	10,242	10,757
Vote 4 Technical Services		43,582	54,011	49,560	57,955	58,837	58,837	60,670	61,065	64,780
Vote 5 Planning and Development		547	890	900	600	400	400	424	445	467
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	87,242	90,995	90,009	99,587	105,020	105,020	104,989	107,144	113,165
Surplus/(Deficit) for the year	2	27,607	10,107	21,054	13,562	13,418	13,418	4,112	6,059	13,260

FS164 Naledi (Fs) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 Coouncil		17,220	13,344	14,305	13,832	13,882	13,882	13,895	14,088	15,085
1.1 Mayor's office and office of municipal manager		17,220	13,344	14,305	13,832	13,882	13,882	13,895	14,088	15,085
Vote 2 Budget and Treasury		20,097	17,217	17,930	21,248	26,410	26,410	17,259	17,106	18,265
2.1 The Budget and treasury office		20,097	17,217	17,930	21,248	26,410	26,410	17,259	17,106	18,265
Vote 3 Corporate Services		4,602	4,616	4,638	4,898	4,975	4,975	4,967	4,876	5,319
3.1 Office of the director		3,460	3,444	3,386	3,598	3,649	3,649	3,670	3,582	3,913
3.2 Health										
3.3 Town hall and offices		104	97	139	147	147	147	148	149	162
3.4 Libraries		703	722	743	774	774	774	760	744	819
3.5 Properties		235	250	264	268	294	294	281	293	309
3.6 Disaste management		100	103	106	111	111	111	109	106	117
3.7 Social and security										
Vote 4 Technical Services		72,081	65,010	73,057	72,511	72,511	72,511	72,333	76,499	87,057
4.1 Office of the director		2,762	2,769	2,681	2,755	2,755	2,755	2,808	2,733	2,965
4.2 Housing		242	252	263	4,277	4,277	4,277	4,652	4,780	5,071
4.3 Public works		7,609	5,376	11,930	15,796	15,796	15,796	15,568	15,360	20,786
4.4 Stores and workshops		37	38	39	41	41	41	-	-	-
4.5 Parks, ground and cementries		9,119	6,111	4,309	3,933	3,933	3,933	4,579	8,595	5,732
4.6 Refuse		2,865	3,883	4,081	4,413	4,413	4,413	4,388	4,511	4,804
4.7 Sewerage		10,817	4,888	5,143	5,012	5,012	5,012	5,255	5,512	5,871
4.8 Electricity		19,931	23,303	25,273	27,090	27,090	27,090	26,001	25,118	26,876
4.9 Water		18,699	18,390	19,338	9,194	9,194	9,194	9,082	9,889	14,953
4.10 Service delivery										
Vote 5 Planning and Development		849	915	1,133	660	660	660	647	634	697
5.1 Local developemt and IDP		849	915	1,133	660	660	660	647	634	697
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]										

Total Revenue by Vote	2									
		114,849	101,102	111,063	113,149	118,438	118,438	109,101	113,203	126,425
Expenditure by Vote	1									
Vote 1 Coouncil 1.1 Mayor's office and office of municipal manager		24,723	19,076	12,796	17,546	16,774	16,774	15,867	16,203	17,014
Vote 2 Budget and Treasury 2.1 The Budget and treasury office		24,723	19,076	12,796	17,546	16,774	16,774	15,867	16,203	17,014
Vote 3 Corporate Services 3.1 Office of the director		12,917	10,324	19,396	15,465	21,086	21,086	18,274	19,188	20,147
		12,917	10,324	19,396	15,465	21,086	21,086	18,274	19,188	20,147
3.2 Health		5,473	6,694	7,357	8,021	7,923	7,923	9,754	10,242	10,757
3.3 Town hall and offices		3,491	4,739	5,392	5,694	5,748	5,748	7,638	8,019	8,420
3.4 Libraries		531	725	-	-	80	80	-	-	-
3.5 Properties		30	4	300	500	350	350	371	390	410
3.6 Disaste management		850	975	1,238	1,316	1,338	1,338	1,328	1,395	1,467
3.7 Social and security		51		200	212	100	100	106	111	117
		520	251	227	299	307	307	311	327	343
Vote 4 Technical Services 4.1 Office of the director		43,582	54,011	49,560	57,955	58,837	58,837	60,670	61,065	64,780
4.2 Housing		3,248	3,485	2,860	3,262	4,127	4,127	3,314	3,480	3,654
4.3 Public works		244	537	1,015	2,921	2,045	2,045	1,530	1,607	1,687
4.4 Stores and workshops		6,551	3,938	4,739	4,971	4,870	4,870	4,907	4,941	5,227
4.5 Parks, ground and cementries		260	282	118	125	166	166	-	-	-
4.6 Refuse		4,433	4,060	1,373	1,460	1,518	1,518	1,996	2,096	2,200
4.7 Sewerage		1,608	1,972	2,134	3,698	3,540	3,540	3,982	4,181	4,390
4.8 Electricity		6,311	6,906	3,997	6,090	5,630	5,630	7,831	8,223	8,634
4.9 Water		13,273	23,307	24,842	25,614	25,515	25,515	25,127	23,956	25,776
4.10 Service delivery		7,654	9,524	8,482	9,814	11,426	11,426	11,984	12,583	13,212
Vote 5 Planning and Development 5.1 Local development and IDP		547	890	900	600	400	400	424	445	467
Total Expenditure by Vote	2	547	890	900	600	400	400	424	445	467
		87,242	90,995	90,009	99,587	105,020	105,020	104,989	107,144	113,165
Surplus/(Deficit) for the year	2	27,607	10,107	21,054	13,562	13,418	13,418	4,112	6,059	13,260

FS164 Naledi (Fs) - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	6,574	4,272	4,829	5,382	5,382	5,382	5,382	5,705	5,990	6,289
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	15,900	22,841	24,570	26,922	26,922	26,922	26,922	26,001	25,118	26,876
Service charges - water revenue	2	5,169	4,084	4,337	4,771	4,771	4,771	4,771	5,057	5,361	5,683
Service charges - sanitation revenue	2	3,286	3,790	4,025	4,275	4,275	4,275	4,275	4,531	4,803	5,091
Service charges - refuse revenue	2	2,220	2,588	2,749	3,024	3,024	3,024	3,024	3,025	3,176	3,335
Service charges - other											
Rental of facilities and equipment		319	329	407	432	432	432	432	458	481	433
Interest earned - external investments											
Interest earned - outstanding debtors		259	69	217	231	231	231	231	244	259	275
Dividends received	3		5	5	6	6	6	6	6	7	7
Fines			2	2	2	2	2	2	2	2	2
Licences and permits											
Agency services											
Transfers recognised – operational		58,552	41,740	43,045	44,772	44,772	44,772	44,772	43,571	41,725	45,363
Other revenue	2	3,911	5,721	5,861	10,264	28,621	28,621	28,621	20,499	26,281	33,070
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		96,193	85,441	90,047	100,081	118,438	118,438	118,438	109,101	113,203	126,425
Expenditure By Type											
Employee related costs	2	23,403	30,986	32,099	34,420	37,985	37,985	37,985	40,048	42,140	44,341
Remuneration of councillors		1,943	1,984	2,137	2,287	2,151	2,151	2,151	404	-	-
Debt impairment	3		5,000		1,600	1,000	1,000	1,000	1,600	1,605	1,611
Depreciation & asset impairment	2	18,334	1,500	-	1,700	1,000	1,000	1,000	1,700	1,785	1,874
Finance charges		1,732	49	63	77	29	29	29	29	31	33
Bulk purchases	2	19,883	29,599	30,218	25,253	26,653	26,653	26,653	25,561	27,019	28,945
Other materials	8										
Contracted services		83	1,849	8,465	4,547	5,105	5,105	5,105	3,958	4,156	4,363
Transfers and grants		255	6,514	1,000	5,793	5,793	5,793	5,793	6,141	6,448	6,770
Other expenditure	4, 5	21,609	13,514	16,027	23,912	25,306	25,306	25,306	25,549	23,961	25,228
Loss on disposal of PPE											
Total Expenditure		87,242	90,995	90,009	99,589	105,022	105,022	105,022	104,989	107,144	113,165
Surplus/(Deficit)		8,951	(5,554)	38	492	13,415	13,415	13,415	4,112	6,059	13,260
Transfers recognised - capital		18,655	15,897	21,317	13,369	13,372	13,372	13,372	13,741	19,124	20,176
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Taxation											
Surplus/(Deficit) after taxation		27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Share of surplus/ (deficit) of associate	7										

Surplus/(Deficit) for the year		27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
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FS164 Naledi (Fs) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote	2										
<u>Multi-year expenditure to be appropriated</u>											
Vote 1 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
<u>Single-year expenditure to be appropriated</u>	2										
Vote 1 - [NAME OF VOTE 1]		-	-	50	50	50	50	50	75	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	150	200	200	200	200	200	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	35	50	50	50	50	50	-	-
Vote 4 - [NAME OF VOTE 4]		-	18,655	15,661	21,016	21,016	21,016	21,016	13,286	19,124	20,176
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	130	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	18,655	15,896	21,316	21,316	21,316	21,316	13,741	19,124	20,176
Total Capital Expenditure - Vote		-	18,655	15,896	21,316	21,316	21,316	21,316	13,741	19,124	20,176
<u>Capital Expenditure - Standard</u>											
<i>Governance and administration</i>		-	235	300	300	300	300	300	325	-	-
Executive and council			50	50	50	50	50	50	75	-	-
Budget and treasury office			150	200	200	200	200	200	200	-	-
Corporate services			35	50	50	50	50	50	50	-	-
<i>Community and public safety</i>		9,380	3,980	2,121	1,637	2,188	2,188	2,188	2,352	6,283	3,191
Community and social services		2,508									

Sport and recreation		6,872	3,980	2,121	1,537	2,088	2,088	2,088	2,222	6,283	3,191
Public safety											
Housing				–	100	100	100	100	130	–	–
Health											
Economic and environmental services		1,100	401	6,838	10,533	10,167	10,167	10,167	10,033	11,262	16,278
Planning and development											
Road transport		1,100	401	6,838	10,533	10,167	10,167	10,167	10,033	11,262	16,278
Environmental protection											
Trading services		8,175	11,281	11,987	818	487	487	487	319	899	–
Electricity			81	196	168	168	168	168	–	–	–
Water		2,698	10,790	11,381	650	319	319	319	319	899	–
Waste water management		5,477	410	410	–	–	–	–			
Waste management											
Other		–	–	71	80	230	230	230	712	680	706
Total Capital Expenditure – Standard	3	18,655	15,897	21,317	13,368	13,372	13,372	13,372	13,741	19,124	20,176
Funded by:											
National Government		18,505	15,811	13,241	13,089	13,092	13,092	13,092	13,741	19,124	20,176
Provincial Government				7,905	–						
District Municipality											
Other transfers and grants						–	–	–			
Transfers recognised - capital	4	18,505	15,811	21,146	13,089	13,092	13,092	13,092	13,741	19,124	20,176
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		150	86	170	280	280	280	280	–	–	–
Total Capital Funding	7	18,655	15,897	21,316	13,369	13,372	13,372	13,372	13,741	19,124	20,176

FS164 Naledi (Fs) - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		1,441	4,421	4,421	4,421	640	640	640	640	640	640
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	16,121	3,417	3,417	3,417	1,725	1,725	1,725	1,725	1,725	1,725
Other debtors		594	1,202	1,202	1,202	9,310	9,310	9,310	9,310	9,310	9,310
Current portion of long-term receivables		155	28	28	28	267	267	267	267	267	267
Inventory	2	50	81	81	81	96	96	96	96	96	96
Total current assets		18,361	9,149	9,149	9,149	12,038	12,038	12,038	12,038	12,038	12,038
Non current assets											
Long-term receivables											
Investments											
Investment property		2,520	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090
Investment in Associate											
Property, plant and equipment	3	290,855	289,833	289,833	289,833	318,825	318,825	318,825	318,825	318,825	318,825
Agricultural											
Biological											
Intangible		311	311	311	311						
Other non-current assets		73	98	98	98	115	115	115	115	115	115
Total non current assets		293,759	291,332	291,332	291,332	320,030	320,030	320,030	320,030	320,030	320,030
TOTAL ASSETS		312,120	300,481	300,481	300,481	332,068	332,068	332,068	332,068	332,068	332,068
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	377	377	377	377	377	377
Consumer deposits		561	569	569	596	882	882	882	882	882	882
Trade and other payables	4	30,896	29,795	6,595	29,795	35,080	35,080	35,080	35,080	35,080	35,080
Provisions		11,426	12,132	12,132	12,132						
Total current liabilities		42,883	42,496	19,296	42,523	36,339	36,339	36,339	36,339	36,339	36,339
Non current liabilities											
Borrowing		310	201	201	-	-	-	-	-	-	-
Provisions		2,569	2,757	2,757	3,134	35,683	35,683	35,683	35,683	35,683	35,683
Total non current liabilities		2,879	2,958	2,958	3,134	35,683	35,683	35,683	35,683	35,683	35,683
TOTAL LIABILITIES		45,762	45,454	22,254	45,657	72,021	72,021	72,021	72,021	72,021	72,021
NET ASSETS	5	266,358	255,027	278,227	254,824	260,046	260,046	260,046	260,046	260,046	260,046

FS164 Naledi (Fs) - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		28,260	18,286	18,286	18,286	20,860	20,860	20,860	5,705	5,990	6,289
Service charges									38,615	38,458	40,985
Other revenue		4,134	1,835	1,835	1,835	191	191	191	20,959	26,764	33,505
Government - operating	1	36,633	50,404	50,404	50,404	43,321	43,321	43,321	43,571	41,725	45,363
Government - capital	1	18,463	19,282	19,282	19,282	12,811	12,811	12,811	13,741	19,124	20,175
Interest		259	122	122	122	151	151	151	244	259	275
Dividends		3	3	3	3	4	4	4	6	7	7
Payments											
Suppliers and employees		(59,287)	(69,369)	(69,369)	(69,369)	(73,029)	(73,029)	(73,029)	(95,520)	(97,276)	(102,877)
Finance charges		(2,107)	(1,341)	(1,341)	(1,341)	(199)	(199)	(199)	(29)	(31)	(33)
Transfers and Grants	1								(6,141)	(6,448)	(6,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES		26,358	19,222	19,222	19,222	4,110	4,110	4,110	21,152	28,572	36,920
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (Increase) other non-current receivables									-	-	-
Decrease (Increase) in non-current investments		(14)							-	-	-
Payments											
Capital assets		(30,988)	(16,129)	(16,129)	(16,129)	(7,782)	(7,782)	(7,782)	(13,741)	(19,124)	(20,175)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31,002)	(16,129)	(16,129)	(16,129)	(7,782)	(7,782)	(7,782)	(13,741)	(19,124)	(20,175)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing		(447)	(447)	(447)	(447)				-	-	-
Increase (decrease) in consumer deposits		(144)	(144)	(144)	(114)	(109)	(109)	(109)	-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(591)	(591)	(591)	(561)	(109)	(109)	(109)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(5,235)	2,502	2,502	2,532	(3,781)	(3,781)	(3,781)	7,411	9,448	16,745
Cash/cash equivalents at the year begin:	2	(5,036)	6,646						-	7,411	16,859
Cash/cash equivalents at the year end:	2	(10,271)	9,148	2,502	2,532	(3,781)	(3,781)	(3,781)	7,411	16,859	33,603

FS164 Naledi (Fs) - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	(10,271)	9,148	2,502	2,532	(3,781)	(3,781)	(3,781)	7,411	16,859	33,603
Other current investments > 90 days		11,712	(4,727)	1,919	1,889	4,421	4,421	4,421	(6,771)	(16,219)	(32,964)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1,441	4,421	4,421	4,421	640	640	640	640	640	640
Application of cash and investments											
Unspent conditional transfers		113	4,057	4,057	4,057	4,614	4,614	4,614	4,614	4,614	4,614
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	16,397	23,611	560	24,057	27,312	27,312	27,312	19,472	19,471	19,468
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		16,510	27,668	4,617	28,114	31,926	31,926	31,926	24,086	24,085	24,082
Surplus(shortfall)		(15,069)	(23,247)	(196)	(23,693)	(31,286)	(31,286)	(31,286)	(23,446)	(23,445)	(23,442)

FS164 Naledi (Fs) - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	18,655	15,896	21,316	13,368	13,368	13,368	13,741	19,124	20,176
Infrastructure - Road transport		1,100	401	6,838	10,533	10,533	10,533	10,033	11,262	16,278
Infrastructure - Electricity		-	81	196	168	168	168	-	-	-
Infrastructure - Water		2,698	10,790	11,380	650	650	650	319	899	-
Infrastructure - Sanitation		5,477	410	410	-	-	-	-	-	-
Infrastructure - Other		6,872	-	-	-	-	-	-	-	-
Infrastructure		16,147	11,682	18,824	11,351	11,351	11,351	10,352	12,162	16,278
Community		2,508	3,980	2,121	1,537	1,537	1,537	2,222	6,283	3,191
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	234	371	480	480	480	1,167	680	706
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4									
Infrastructure - Road transport		1,100	401	6,838	10,533	10,533	10,533	10,033	11,262	16,278
Infrastructure - Electricity		-	81	196	168	168	168	-	-	-
Infrastructure - Water		2,698	10,790	11,380	650	650	650	319	899	-
Infrastructure - Sanitation		5,477	410	410	-	-	-	-	-	-
Infrastructure - Other		6,872	-	-	-	-	-	-	-	-
Infrastructure		16,147	11,682	18,824	11,351	11,351	11,351	10,352	12,162	16,278
Community		2,508	3,980	2,121	1,537	1,537	1,537	2,222	6,283	3,191
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	234	371	480	480	480	1,167	680	706
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-

TOTAL CAPITAL EXPENDITURE - Asset class	2	18,655	15,896	21,316	13,368	13,368	13,368	13,741	19,124	20,176
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		2,520	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090
Other assets										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		311	311	311	311	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,831	1,401	1,401	1,401	1,090	1,090	1,090	1,090	1,090
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		18,334	1,500	-	1,700	1,000	1,000	1,700	1,785	1,874
Repairs and Maintenance by Asset Class	3	1,175	2,496	2,925	4,163	4,163	4,163	4,413	4,633	4,865
Infrastructure - Road transport		350	1,252	1,241	1,256	1,256	1,256	1,331	1,398	1,468
Infrastructure - Electricity		-	50	50	1,023	1,023	1,023	1,084	1,139	1,196
Infrastructure - Water		280	169	49	139	139	139	147	155	162
Infrastructure - Sanitation		200	880	700	743	743	743	788	827	868
Infrastructure - Other		50	-	-	-	-	-	-	-	-
Infrastructure		880	2,351	2,040	3,161	3,161	3,161	3,351	3,518	3,694
Community		160	-	304	713	713	713	756	794	833
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	135	145	581	289	289	289	306	322	338
TOTAL EXPENDITURE OTHER ITEMS		19,509	3,996	2,925	5,863	5,163	5,163	6,113	6,418	6,739
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprechn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.4%	0.9%	1.0%	1.4%	1.3%	1.3%	1.4%	1.5%	1.5%
Renewal and R&M as a % of PPE		42.0%	178.0%	209.0%	297.0%	382.0%	382.0%	405.0%	425.0%	446.0%

FS164 Naledi (Fs) -
Table A10 Basic
service delivery

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		6,074	6,074	6,074	6,074	6,074	6,074	6,074	6,074	6,074
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6,074	6,074	6,074	6,074	6,074	6,074	6,074	6,074	6,074
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	6,074	6,074	6,074	6,074	6,074	6,074	6,074	6,074	6,074
Sanitation/sewerage:										
Flush toilet (connected to sewerage)	5	5	5	5	5	5	5	5	5	5
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		2,918	2,918	3,186	3,186	3,186	3,186	3,186	3,186	3,186
<i>Minimum Service Level and Above sub-total</i>		2,923	2,923	3,191	3,191	3,191	3,191	3,191	3,191	3,191
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions	1	1	1	1	1	1	1	1	1	1
<i>Below Minimum Service Level sub-total</i>		1	1	1	1	1	1	1	1	1
Total number of households	5	2,924	2,924	3,192	3,192	3,192	3,192	3,192	3,192	3,192
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	7	7	7	7	7	7	7	7	7	7
<i>Minimum Service Level and Above sub-total</i>		7	7	7	7	7	7	7	7	7
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources	1	1	1	1	1	1	1	1	1	1
<i>Below Minimum Service Level sub-total</i>		1	1	1	1	1	1	1	1	1
Total number of households	5	8	8	8	8	8	8	8	8	8
Refuse:										
Removed at least once a week		2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918
<i>Minimum Service Level and Above sub-total</i>		2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918

Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	5	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918

SUPPLEMENTARY SCHEDULES TO TABLE A2 and A10

FS164 Naledi (Fs) - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
<u>Property rates</u>	6										
Total Property Rates		6,574	4,272	4,829	5,382	5,382	5,382	5,382	5,705	5,990	6,289
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>											
Net Property Rates		6,574	4,272	4,829	5,382	5,382	5,382	5,382	5,705	5,990	6,289
<u>Service charges - electricity revenue</u>	6										
Total Service charges - electricity revenue		15,900	22,841	24,570	26,922	26,922	26,922	26,922	26,001	25,118	26,876
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		15,900	22,841	24,570	26,922	26,922	26,922	26,922	26,001	25,118	26,876
<u>Service charges - water revenue</u>	6										
Total Service charges - water revenue		6,345	4,084	4,337	4,771	4,771	4,771	4,771	5,057	5,361	5,683
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		1,176									
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		5,169	4,084	4,337	4,771	4,771	4,771	4,771	5,057	5,361	5,683
<u>Service charges - sanitation revenue</u>											
Total Service charges - sanitation revenue		5,155	3,790	4,025	4,275	4,275	4,275	4,275	4,531	4,803	5,091
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		1,869									
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		3,286	3,790	4,025	4,275	4,275	4,275	4,275	4,531	4,803	5,091
<u>Service charges - refuse revenue</u>	6										
Total refuse removal revenue		3,672	2,588	2,749	3,024	3,024	3,024	3,024	3,025	3,176	3,335
Total landfill revenue											
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		1,452									
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		2,220	2,588	2,749	3,024	3,024	3,024	3,024	3,025	3,176	3,335
<u>Other Revenue by source</u>											
Fuel Levy		3,911	5,721	5,861	10,264	28,621	28,621	28,621	20,499	26,281	33,070

Other Revenue											
Total 'Other' Revenue	1	3,911	5,721	5,861	10,264	28,621	28,621	28,621	20,499	26,281	33,070
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	15,254	20,625	21,947	23,308	24,545	24,545	24,545	27,254	28,617	30,048
Pension and UIF Contributions		3,861	3,511	4,332	4,601	4,750	4,750	4,750	3,894	4,089	4,293
Medical Aid Contributions			1,205	1,823	1,936	2,436	2,436	2,436	2,582	2,737	2,901
Overtime		730	1,443	1,177	1,250	1,750	1,750	1,750	1,855	1,966	2,084
Performance Bonus									-	-	-
Motor Vehicle Allowance		2,237	1,201	1,658	2,091	3,270	3,270	3,270	3,466	3,674	3,895
Cellphone Allowance				27	29	30	30	30	32	34	36
Housing Allowances		102	345	313	332	332	332	332	352	373	395
Other benefits and allowances		1,219	2,570	722	767	767	767	767	613	650	689
Payments in lieu of leave			86	100	106	105	105	105	-	-	-
Long service awards									-	-	-
Post-retirement benefit obligations	4								-	-	-
sub-total	5	23,403	30,986	32,099	34,420	37,985	37,985	37,985	40,048	42,140	44,341
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	23,403	30,986	32,099	34,420	37,985	37,985	37,985	40,048	42,140	44,341
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		18,334	1,500	-	1,700	1,000	1,000	1,000	1,700	1,785	1,874
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	18,334	1,500	-	1,700	1,000	1,000	1,000	1,700	1,785	1,874
Bulk purchases											
Electricity Bulk Purchases		15,297	23,307	23,718	19,253	19,253	19,253	19,253	18,061	19,144	20,676
Water Bulk Purchases		4,586	6,292	6,500	6,000	7,400	7,400	7,400	7,500	7,875	8,269
Total bulk purchases	1	19,883	29,599	30,218	25,253	26,653	26,653	26,653	25,561	27,019	28,945
Transfers and grants											
Cash transfers and grants		255	6,514	1,000	5,793	5,793	5,793	5,793	6,141	6,448	6,770
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	255	6,514	1,000	5,793	5,793	5,793	5,793	6,141	6,448	6,770
Contracted services											
Equipment rental/professional fees		83	458	7,465	3,485	3,867	3,867	3,867	2,832	2,974	3,122
Insurance			1,391	1,000	1,062	1,238	1,238	1,238	1,126	1,182	1,241
sub-total	1	83	1,849	8,465	4,547	5,105	5,105	5,105	3,958	4,156	4,363
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		83	1,849	8,465	4,547	5,105	5,105	5,105			4,363

<u>Other Expenditure By Type</u> Collection costs Contributions to 'other' provisions Consultant fees Audit fees General expenses <i>Financial system</i> <i>Bursary</i> <i>Advertisement</i> <i>Repairs and maintenance</i> <i>Legal expenses</i> <i>Council cost</i> <i>Mayoral expenses</i> <i>Compensation commissioner</i> <i>Telephone and postage</i> <i>Accommodation</i> <i>Training</i> <i>LED project</i> <i>IDP,PMS expenses</i> <i>Electricity</i> <i>Printing, stationery and postage</i> <i>Membership fees</i> Internal ICT infrastructure Communication Sanitary provision and fencing Fuel Uniforms Water general expenditure	-								3,958	4,156	
	3			16,027	23,912	25,306	25,306	25,306	25,549	23,961	25,228
			158								
		303	700								
		2,766									
		11,667	12,656								

FS164 Naledi (Fs) - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

FS164 Naledi (FS) - Supporting Table SA3 Supporting detail to Budgeted Financial Position											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
<u>Call investment deposits</u>											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>											
Consumer debtors		16,121	3,417	3,417	3,417	1,725	1,725	1,725	1,725	1,725	1,725
Less: Provision for debt impairment											
Total Consumer debtors	2	16,121	3,417	3,417	3,417	1,725	1,725	1,725	1,725	1,725	1,725
<u>Debt impairment provision</u>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off		12,199									
Balance at end of year		12,199	-	-	-	-	-	-	-	-	-
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		290,855	289,833	289,833	289,833	318,825	318,825	318,825	318,825	318,825	318,825
Leases recognised as PPE											
Less: Accumulated depreciation	3										
Total Property, plant and equipment (PPE)	2	290,855	289,833	289,833	289,833	318,825	318,825	318,825	318,825	318,825	318,825
LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities						377	377	377	377	377	377
Total Current liabilities - Borrowing		-	-	-	-	377	377	377	377	377	377
<u>Trade and other payables</u>											
Trade and other creditors		30,783	25,738	2,538	25,738	30,466	30,466	30,466	30,466	30,466	30,466
Unspent conditional transfers		113	4,057	4,057	4,057	4,614	4,614	4,614	4,614	4,614	4,614
VAT											
Total Trade and other payables	2	30,896	29,795	6,595	29,795	35,080	35,080	35,080	35,080	35,080	35,080
<u>Non current liabilities - Borrowing</u>											
Borrowing											
Finance leases (including PPP asset element)	4	310	201	201							
Total Non current liabilities - Borrowing		310	201	201	-	-	-	-	-	-	-
<u>Provisions - non-current</u>											
Retirement benefits		2,569	2,757	2,757	2,757	2,968	2,968	2,968	2,968	2,968	2,968
List other major provision items											
Refuse landfill site rehabilitation											
Other					377	32,715	32,715	32,715	32,715	32,715	32,715
Total Provisions - non-current		2,569	2,757	2,757	3,134	35,683	35,683	35,683	35,683	35,683	35,683

CHANGES IN NET ASSETS											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) Appropriations to Reserves		27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
<u>Accumulated Surplus/(Deficit)</u>	1	27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
<u>Reserves</u>	-										
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436

FS164 Naledi (Fs) - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	R e f	Vote 1 Coouncil	Vote 2 Budget and Treasury	Vote 3 Corpo rate Servic es	Vote 4 Technic al Services	Vote 5 Planni ng and Develo pment	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		5,705															5,705
Property rates - penalties & collection charges																	-
Service charges - electricity revenue					27,974												27,974
Service charges - water revenue					5,057												5,057
Service charges - sanitation revenue					4,531												4,531
Service charges - refuse revenue					3,205												3,205
Service charges - other																	-
Rental of facilities and equipment								227				102				129	458
Interest earned - external investments			244														244
Interest earned - outstanding debtors																	-
Dividends received	6																6
Fines										2							2
Licences and permits																	-
Agency services																	-
Other revenue		3,700	4,343	831	5,381	384	57	2	5,381	5,381	5,381		930		401		32,172
Transfers recognised - operational		6,426	16,591	3,297	2,010	1,133	2,241	22	39	5,088	1,333	1,628	2,067	743	977	3,865	47,460
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		15,837	21,178	4,128	48,158	1,517	2,298	251	5,420	10,471	6,714	1,730	2,997	743	1,378	3,994	126,814
Expenditure By Type																	
Employee related costs		6,645	7,551	3,709	3,557	2,923	1,257		2,923	3,408	1,192	2,989		1,205		2,906	40,265
Remuneration of councillors		2,280															2,280
Debt impairment		1,600															1,600
Depreciation & asset impairment		1,600															1,600
Finance charges			31														31
Bulk purchases																	-
Other materials																6,000	28,252
Contracted services		1,358	4,053										22,252				5,411
Transfers and grants											1,763	2,377	909			1,092	6,141
Other expenditure		3,884	4,614	1,498	115	930	1,255	203	1,459	767	181	882	960	68	5,338	1,087	23,241

Loss on disposal of PPE																-
Total Expenditure	17,367	16,249	5,207	3,672	3,853	2,512	203	4,382	4,175	3,136	6,248	24,121	1,273	5,338	11,085	108,821
Surplus/(Deficit)	(1,530)	4,929	(1,079)	44,486	(2,336)	(214)	48	1,038	6,296	3,578	(4,518)	(21,124)	(530)	(3,960)	(7,091)	17,993
Transfers recognised - capital																-
Contributions recognised - capital																-
Contributed assets																-
Surplus/(Deficit) after capital transfers & contributions	(1,530)	4,929	(1,079)	44,486	(2,336)	(214)	48	1,038	6,296	3,578	(4,518)	(21,124)	(530)	(3,960)	(7,091)	17,993

FS164 Naledi (Fs) - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

FS164 Naledi (FS) - Supporting Table SA4 Reconciliation of IDP Strategic objectives and budget (revenue)														
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework				
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19		
R thousand														
Properties			2	6,574	4,272	4,829	5,382	5,382	5,382	5,705	6,047	6,410		
Service charges-water				5,169	4,084	4,337	4,771	4,771	4,771	5,057	5,362	5,683		
Service charges-electricity				15,900	22,841	24,570	26,922	26,922	26,922	27,975	29,652	31,432		
Service charges-sanitation				3,287	3,790	4,025	4,275	4,275	4,275	4,532	4,803	5,091		
Service charges-refuse				2,220	2,588	2,749	3,024	3,024	3,024	3,206	3,397	3,601		
Transfers recognized-operation				58,552	41,740	43,045	44,772	44,772	44,772	47,458	50,305	53,324		
Other revenue				3,911	5,721	5,861	10,264	28,621	28,621	32,172	18,035	22,159		
Rental of facilities				319	329	407	432	432	432	458	486	154		
Interest earned-external Investments				259	69	217	230	231	231	244	259	275		
Interest earned-outstanding Debtors														
Dividend received				3	5	5	6	6	6	6	7	7		
Fines						2	2	2	2	2	2	2		
Allocations to other priorities														
Total Revenue (excluding capital transfers and contributions)				1	96,194	85,441	90,047	100,081	118,438	118,438	126,814	118,355	128,138	

FS164 Naledi (Fs) - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Employee related cost				23,404	30,986	32,099	34,419	37,985	37,985	40,264	42,680	45,241
Remuneration for councillors				1,943	1,984	2,137	2,287	2,151	2,151	2,280	2,417	2,562
Debt impairment					5,000		1,600	1,000	1,000	1,600	1,605	1,611
Depreciation				18,334	1,500		1,700	1,000	1,000	1,600	1,605	1,611
Water bulk purchases				4,586	6,292	6,500	6,000	7,400	7,400	7,844	8,315	8,814
Finance charges				1,732	49	63	77	29	29	31	33	34
Constructed service				83	158	8,465	4,547	5,105	5,105	5,411	5,736	6,080
Consultant				303	700	6,000	2,200	2,900	2,900	2,332	2,472	2,620
Audit fees				2,766		3,000	2,000	4,963	4,963	3,000	3,180	3,371
General expenses				29,533	15,510	1,233	13,865	10,108	10,108	10,134	10,792	11,492
Repairs and maintenance				2,726	2,496	2,925	4,163	4,163	4,163	4,413	4,678	4,958
Legal expenses				1	644	600	400	1,200	1,200	1,272	1,348	1,429
Electricity					23,307	23,718	19,253	19,253	19,253	20,408	21,633	22,931

Council cost					210	200	100	100	106	112	119
Maoral expenses			858	520	1,200	1,000	1,058	1,058	1,122	1,189	1,260
Contracted service			83	1,849	465	4,547	5,105	5,105	5,411	5,736	6,080
Telephone and stationery			890		970	1,030	1,250	1,250	1,325	1,405	1,489
Accommodation					424	300	252	252	267	283	300
Allocations to other priorities											
Total Expenditure	1		87,242	90,995	90,009	99,588	105,022	105,022	108,820	115,219	122,003

FS164 Naledi (Fs) Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures	-	-										
Cash/cash equivalents at the year end - R'000	18(1)b	1	(10,271)	9,148	2,502	2,532	(3,781)	(3,781)	(3,781)	7,411	16,859	33,603
Cash + investments at the yr end less applications - R'000	18(1)b	2	(15,069)	(23,247)	(196)	(23,693)	(31,286)	(31,286)	(31,286)	(23,446)	(23,445)	(23,442)
Cash year end/monthly employee/supplier payments	18(1)b	3	(2.2)	1.3	0.4	0.4	(0.5)	(0.5)	(0.5)	1.0	2.2	4.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	7.4%	1.8%	3.5%	(6.0%)	(6.0%)	(6.0%)	(6.1%)	(5.7%)	0.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	86.1%	46.0%	42.8%	36.4%	28.6%	28.6%	28.6%	99.6%	99.6%	99.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	13.3%	0.0%	3.6%	2.3%	2.3%	2.3%	3.6%	3.6%	3.4%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	86.5%	101.5%	75.7%	36.5%	36.5%	36.5%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	2.4%	(15.7%)	8.5%	(5.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(72.5%)	0.0%	0.0%	143.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.4%	0.9%	1.0%	1.4%	1.3%	1.3%	1.4%	1.4%	1.5%	1.5%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

4. SERVICES TARIFFS

1.4.1 Property rates

Cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

The implementation of the Property Rates is regulated in terms of the Municipal Property Rates Act, and the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2016 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0, 25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The categories of rateable properties for the purpose of levying rates and the rates for the 2016/2017 financial year based on a 6 per cent increase from 1 July 2016

TARIFFS 2016 – 2017			
Item No	Description	Tariffs July 2015 - 2016	Tariffs July 2016 - 2017
1.	Assesment Rates		
	Residential	0.0056	0.0059
	All residential properties with a market value of less than the amount as annually determined by the municipality are exempted from paying rates.		
	For the 2015/2016 financial year the maximum reduction is determined as R50 000.		
	The impermissible rates of R15 000 contemplated in terms of section 17(1) (h) of the Property Rates Act is included in the amount referred to above as annually determined by the municipality.		
	The remaining R35 000 is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.		
	Retired and Disabled Persons Property Rates Rebate		
	For the 2015/2016 financial year the total monthly income and corresponding rebate is determined as follows:-		
	R 0 to R 2 500 per month - 100% rebate		
	R 2 501 to R 5 000 per month - 50% rebate		
	R 5 001 to R 8 000 per month - 20% rebate		

	Indigent owners and child headed families will receive a 100% rebate from property rates		
	Business/Commercial	0.0056	0.0059
	State - Owned (Government)	0.0112	0.0118
	Ratio 1:2 - State owned properties, including all agricultural properties(farms) owned by any sphere of government, shall be levied 2 x the rate of domestic properties.		
	Agricultural - Normal	0.0014	0.00145
	Standard rebate to all agricultural properties		
	- Ratio of 1:0.25 (75% rebate) on tariff of R0.0056 as promulgated by the Minister of Provincial and Local Government		
	Additional rebate if qualified and applied for		
	- 2,5% for the provision of accommodation in a permanent structure to farm workers and their dependants		
	- 2,5% if such residential properties are provided with potable water.		
	- 2,5% if the farmer for the farm workers electrifies such residential properties.		
	- 2,5% for the provision of land for burial to own farm workers and educational and recreational purposes to own farm workers as well as people from surrounding farms.		
2.	Administration		
	Building plan fees (Extentions)	100.00	106.00
	Building plan fees (New Buildings)	100.00	106.00
	Valuation certificates	100.00	106.00
	Letter of Authority	95.00	100.00
	Objection and Appeal Costs on Valuations	100.00	106.00
	Photostats	2.00	2.00
	Faxes : Receive	4.00	4.00
	Send:	R13+R2/P	
	Posters/Pacards/Advertisements, etc 30 days maximum	150.00	160.00
	Advertisement board on encroachments p/a	450.00	480.00
	Clearance certificates	150.00	160.00
	Tender Document		
	Tender below R 500, 000.00	500.00	530.00
	Tender above R 500, 000.00	800.00	850.00
	Proof of residents letter	20.00	20.00

3.	Sportgrounds, Parks and Cemeteries		
	Grave Fees		
	Per site: Former Towns (Dewetsdorp, Wepener & Van Stadensrust)	780.00	820.00
	Per site: (Morojaneng, Qibing & Thapelong)	160.00	170.00
	Double grave	1560.00	1600.00
	Digging of grave	1050.00	1110.00
	Opening of grave	1050.00	1110.00
	Sportgrounds		
	Rent sport grounds: Dewetsdorp	350.00	370.00
	Rent sport grounds: Wepener	350.00	370.00
	Rent sport grounds: Vanstadensrus	150.00	160.00
	Parks	200.00	210.00
4.	Properties		
	Camps		
	Cow (Including calf)		
	1-10 per head	55.00	58.00
	11-15 per head	65.00	68.00
	>16 per head	75.00	79.00
	Horse (Including Colt/Foal)	75.00	79.00
	Sheep (Including lamb)	50.00	53.00
	Goat (Including young Goat/Kit)	50.00	53.00
	Municipal Houses & Flats		
	Private rental - Mc Donald and 20 Spiessstreet	950.00	950.00
	Municipal flat	650.00	650.00
	Municipal House	950.00	950.00
	Sale of Land		2000.00
5.	Technical Services Rates		
	General workman per hour - Supervisor	125.00	132.50
	General workman per hour	6.00	6.36
	Illegal dumping on pavement - per load	1000.00	1060.00
	Garden refuse removal - per load Municipal Loading	500.00	530.00
	Garden refuse removal - per load Self Loading	160.00	170.00
	Construction equipment - per hour (fuel included)	500.00	530.00

	Transport - per kilometer (load km)	25.00	26.50
	Clearing of erven with machinery - per erf per hour (min: 1 hour)	267.00	283.02
	Whole area - Per hand per square meter (Not removal)	2.00	2.12
	Gravel		
6.	Licences per annum		
	Business Licences		
	Business	500.00	530.00
	Formal Tuck Shop	300.00	320.00
	Informal tuck shop	150.00	160.00
	Street hawker	100.00	110.00
	Penalty on expired licenses - 10% per month for every month exceeding expiry date		
7.	City Hall and Offices		
	Rental Town Hall		
	Wepener		
	Hall Rental	1270.00	1340.00
	Qibing & Ebenhaeserhoogte halls		
	Hall Rental	370.00	390.00
	Dewetsdorp		
	Hall Rental	1270.00	1340.00
	Morojaneng Hall		
	Rental	370.00	390.00
	Vanstadensrus		
	Hall Rental	370.00	390.00
	Rental of Halls for Churches		
	Hall Rental	160.00	170.00
8.	Sewerage and Sanitation (Excl VAT)		
	1) Domestic Houses, Churches, Flats & Suction (Houses) - DOM	65.00	68.00
	2) Business, Offices & Suction - BUS	120.00	127.00
	3) School - SCH	3342.00	3542.00
	4) Correctional Services - CORR	2785.00	2952.00
	5) SAPS, Hotel & Guest House - SAP	1253.00	1328.00
	7) Retirement Home - OLD	516.00	546.00
	8) Sport Clubs, Spoornet - DEPT	126.00	133.00

	New Connections	Actual Costs Incurred	
9.	Refuse Removal (Excl VAT)		
	1) Domestic Houses, Departmental & Sport Clubs - DOM	51.00	54.00
	2) Business, Shops, Spoornet & Boarding House - BUS	144.00	152.00
	3) Big Business, Correctional Service, SAPS & Hostel - BBUS	455.00	482.00
	4) Offices - OFF	79.00	83.00
	5) School - SCH	285.00	302.00
10.	Water Consumption (Excl VAT)		
	Consumers		
	Service levy	21.00	22.00
	Service levy - Commerce,governm,sport & schools	127.00	134.00
	Per KI usage (1 - 6 KI)	0.00	
	Per KI usage (7 - 30 KI)	11.00	10.00
	Per KI Usage (31 - 50 KI)		10.60
	>50KI + COMMERCE,GOVERNMENT	11.00	11.66
	Irrigation		
	Flood irrig / cycle - V/Stadensrus	24.00	25.50
	Connections		
	Reconnection - 1 st	243.00	258.00
	Reconnection - 2 nd	584.00	620.00
	Reconnection - 3 rd	1168.00	1240.00
	New connections	7500.00	7950.00
	Test meter	292.00	310.00
	Private Work		
	Labour per hour - Supervisor	129.00	136.74
	Labour per hour - General worker	72.00	76.32
	Saturday and weekdays - after hours		
	Public holidays, sundays		
	Material costs		
11.	Travel and Subsistence		
	Vehicle running cost	3.00	3.20
	Day allowance - councillors		
	- officials		

	Accommodation - overnight maximum se'f catering/n		
	- Hotel / night maximum		
	(accommodation includes dinner except where it is not part of the reservation. Receipts for expenses on meals must be submitted)		
12.	Expenditure Tariffs		
	Cellphones allowance		
	Mayor and Councillors		
	Municipal manager	1603.00	1700.00
	HOD/Directors - Section 56 Managers	1336.00	1400.00
	Manager reporting directly to HOD	1069.00	1100.00
	Assistant Managers/Accountant	868.00	920.00
	Supervisors/PA	334.00	355.00
	Other officials	160.00	170.00
13.	New accounts		
	Consumer Deposit - Domestic	276.00	290.00
	Consumer Deposit - Business		580.00
14.	Spluma Applications		
	Category 1 Application Fee		
	Township establishment per erf		
	0 - 500	4000.00	4000.00
	501 - 1000	6000.00	6000.00
	> 1001	7500.00	7500.00
	Rezoning	2000.00	2000.00
	Removal, Amendment or suspension of restrictive title condition	1200.00	1200.00
	Amendment of general place	2000.00	2000.00
	Permanent closure of public place	2000.00	2000.00
	Consent use	1000.00	1000.00
	Subdivision	1000.00	1000.00
	per additional portion after 5th	100.00	100.00

	Consolidation	1000.00	1000.00
	per additional after 5th	100.00	100.00
	Category 2 Application Fee		
	Subdivision	1000.00	1000.00
	per additional portion after 5th	100.00	100.00
	Consolidation	1000.00	1000.00
	per additional after 5th	100.00	100.00
	Consent use	1000.00	1000.00
	Removal, Amendment or suspension of restrictive title condition	1200.00	1200.00
	General Application Fee		
	Appeal on decision	3000.00	3000.00
	Zoning Certificate	80.00	80.00
	e lodgement fee	0.00	0.00

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipal IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and priorities in the allocation of resources

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2012) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 25 August 2012. Key dates applicable to the process were as follows (*refer to the table listed below*):

Integrated Development Plan (IDP)

Process Plan

Compiled in terms of **Sections 27, 28 and 29 of the Local Government: Municipal Systems Act, No 32 of 2000** (*framework for integrated planning, adoption of process and process to be followed*) including a time schedule in terms of **Section 21 of the Local Government: Municipal Finance Management Act, No 56 of 2003** (*budget preparation process*)

Adopted by the Municipal Council on, 21 August 2015

The **IDP** is a municipality's **principal strategic plan** that deals with the following:

- the most critical development needs of the municipal area (**external focus**), as well as
- the most critical governance needs of the municipality as an organisation (**internal focus**).

The IDP –

1. **is adopted by the municipal council within one year after a municipal election and remains in force for the council's elected term** (a period of five years);
2. **is drafted and reviewed annually in consultation with the local community as well as interested organs of state and other role-players;**
3. **guides and informs all planning and development, and all decisions with regard to planning, management and development;**
4. **forms the framework and basis for the municipality's medium term expenditure framework, annual budgets and performance management system; and**
5. **seeks to promote integration by balancing the economic, ecological and social pillars for sustainability** (without compromising the institutional capacity required in its implementation), **and coordinating actions across sectors and spheres of government.**

1. INTRODUCTION
2. ANNEXURE (A)

IDP AND BUDGET TIME SCHEDULE IN TERMS OF SECTION 21(1)(B) OF THE MFMA

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
AUGUST 2014			
17 August 2015	<ul style="list-style-type: none"> Table the IDP Process Plan in council (should happen once every 5 years). The time schedule in terms of Section 21(1)(b) of the Municipal Finance Management Act (MFMA) which is this annexure is replaced every year. 	MSA Section 28: (1) Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan. (2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process. (3) A municipality must give notice to the local community of particulars of the process it intends to follow.	<ul style="list-style-type: none"> Mayor Municipal Manager
17 August 2015	<ul style="list-style-type: none"> Table in council a budget and IDP time schedule of key deadlines – happens every year at least 10 months before the start of the budget year. 	MFMA Section 21(1)(b): The mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for – (i) the preparation, tabling and approval of the annual budget; (ii) the annual review of – (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and (bb) the budget related policies; (iii) the tabling and adoption of any amendments to the integrated development plan and the budget related policies; and (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).	<ul style="list-style-type: none"> Mayor Municipal Manager
Before 28 August 2015	<ul style="list-style-type: none"> Submit annual financial statements and annual performance report to the Auditor-General for auditing – within two months after the end of the financial year. 	MSA Section 126(1)(a): The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.	<ul style="list-style-type: none"> Municipal Manager CFO
SEPTEMBER 2015			
28 August – 4 September 2015	<ul style="list-style-type: none"> Submit process plan and time schedule to the Xhariep District Municipality and the Free State Provincial Government. 		<ul style="list-style-type: none"> Municipal Manager
7 – 14 September 2015	<ul style="list-style-type: none"> Give notice of the approved process plan and time schedule through local media. 		<ul style="list-style-type: none"> Municipal Manager

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
<i>During September 2015</i>	<ul style="list-style-type: none"> Constitute the Naledi Local Municipality IDP Representatives Forum. 		<ul style="list-style-type: none"> Mayor Municipal Manager
OCTOBER 2015			
<i>September – October 2015</i>	<ul style="list-style-type: none"> Internal analysis – <ul style="list-style-type: none"> critical issues / challenges with respect to every service minimum service levels institutional financial performance 		<ul style="list-style-type: none"> Municipal Manager CFO Directors
<i>September – October 2015</i>	<ul style="list-style-type: none"> Compile all draft priority sectoral plans – e.g. Financial Plan, WSDP, LED, . 	MSA Section 26(h): An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.	<ul style="list-style-type: none"> Municipal Manager CFO Directors
<i>September – October 2015</i>	<ul style="list-style-type: none"> External analysis – <ul style="list-style-type: none"> Spatial Social Economic Environmental <p>NOTE: The external process should be combined as far as possible with the compilation of area based or ward plans and must involve the local community and other stakeholders.</p>	MSA Section 29(1)(b): The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for – (i) the local community to be consulted on its development needs and priorities; (ii) the local community to participate in the drafting of the integrated development plan; and (iii) organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan.	<ul style="list-style-type: none"> Mayor (Ward) Councillors Municipal Manager CFO Directors
<i>1 September – 30 October 2015</i>	<ul style="list-style-type: none"> Commence with the multi-year capital and operating budget. 		<ul style="list-style-type: none"> Municipal Manager CFO
<i>1 September – 30 October 2015</i>	<ul style="list-style-type: none"> Obtain inputs from Directors and Division Heads on preliminary capital and operating budget – SHOULD include the following: review of salary, fleet and equipment budget and tariffs, etc. 		<ul style="list-style-type: none"> Municipal Manager CFO
<i>October 2015</i>	<ul style="list-style-type: none"> Commence with the compilation of new area based or ward plans. 		<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager
<i>October – November 2014</i>	<ul style="list-style-type: none"> Workshop with IDP Representatives Forum members and other invited stakeholders. 		<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager
<i>November – December 2015</i>	<ul style="list-style-type: none"> Preparation of departmental operational plans and SDBIP aligned to strategic priorities in IDP and inputs from other stakeholders including government sector departments and bulk 		<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager CFO Directors

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
	<p>service providers – e.g. NER, ESKOM, BloemWater, Water Users Associations, etc.</p> <p>(SDBIP – Service Delivery and Budget Implementation Plans, ESKOM – Electricity Supply Commission, NER – National Electricity Regulator)</p>		
NOVEMBER 2015			
10 – 12 November 2015	<ul style="list-style-type: none"> Strategic session with the Municipal Council and Management – may extend invite to representatives from the Xhariep District Municipality, as well as any representative(s) of a strategic partner or stakeholder. 		<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager
November 2015	<ul style="list-style-type: none"> Receive audit report on annual financial statements from the Auditor-General. 	MFMA Section 126(3): The Auditor-General must – (a) audit those financial statements; and (b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements.	<ul style="list-style-type: none"> Municipal Manager CFO
November 2015	<ul style="list-style-type: none"> Ensure the Accounting Officer addresses any issues raised by the Auditor-General in the audit report – prepare action or audit plans to address and incorporate into the annual report. 		<ul style="list-style-type: none"> Municipal Manager CFO
DECEMBER 2015			
December 2015	<ul style="list-style-type: none"> Finalize inputs from bulk resource providers – e.g. NER and agree on proposed price increase. 		<ul style="list-style-type: none"> Municipal Manager CFO
December 2015	<ul style="list-style-type: none"> Review whether all bulk resource providers have lodged requests with National Treasury and SALGA seeking comments on proposed price increases of bulk resources. 		<ul style="list-style-type: none"> Municipal Manager CFO
December 2015	<ul style="list-style-type: none"> Finalize first draft of departmental operational plans and SDBIP for review against strategic priorities. 		<ul style="list-style-type: none"> Municipal Manager CFO Directors
December 2015 – January 2016	<ul style="list-style-type: none"> Finalize first draft of departmental operational plans and SDBIP for review against strategic priorities. 		<ul style="list-style-type: none"> Municipal Manager CFO Directors
9 December 2015	<ul style="list-style-type: none"> Finalize first draft of annual report incorporating financial and 		<ul style="list-style-type: none"> Municipal Manager CFO Director Corporate

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
	non-financial information on performance, audit reports and annual financial statements.		<ul style="list-style-type: none"> Support Services All other Directors
9 December 2015	<ul style="list-style-type: none"> Submit draft adjustments budget to the IDP and Budget Steering Committee. 		<ul style="list-style-type: none"> Municipal Manager CFO
JANUARY 2016			
20 January 2016	<ul style="list-style-type: none"> Adjustments budget submitted to the Municipal Council's Planning and Budget Committees – MSA Section 79 committees. 		<ul style="list-style-type: none"> Municipal Manager CFO
27 January 2016	<ul style="list-style-type: none"> Adjustments budget submitted to the Municipal Council. 		<ul style="list-style-type: none"> Mayor Municipal Manager CFO
28 January – 3 February 2016	<ul style="list-style-type: none"> Approved adjustments budget submitted to the Provincial and National Treasuries. 		<ul style="list-style-type: none"> Municipal Manager CFO
During January 2016	<ul style="list-style-type: none"> Ensure any written comments made to bulk resource providers by the municipality on the proposed increase of bulk resources are included in any submission made by the bulk resource providers to the required organs of state. 		<ul style="list-style-type: none"> Municipal Manager CFO
During January 2016	<ul style="list-style-type: none"> Review whether comments from National Treasury and SALGA have been received on proposed price increases of bulk resources. 		<ul style="list-style-type: none"> Municipal Manager CFO
During January 2016	<ul style="list-style-type: none"> Finalize detailed operating and capital budgets in the prescribed formats incorporating National and provincial budget allocations, integrate and align to IDP documentation and draft SDBIP, finalise budget policies including tariff policy. 		<ul style="list-style-type: none"> Municipal Manager CFO
January – February 2016	<ul style="list-style-type: none"> Review the KPIs and annual performance targets. 		<ul style="list-style-type: none"> Municipal Manager CFO
FEBRUARY 2016			
February – March 2016	<ul style="list-style-type: none"> Finalize the draft capital and operating budgets, and budget related policies. 		<ul style="list-style-type: none"> Municipal Manager CFO Other Directors
During February 2016	<ul style="list-style-type: none"> Finalize area based or ward plans. 		<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager CFO Other Directors
During February 2016	<ul style="list-style-type: none"> Note any provincial and national allocations to municipalities for incorporation into budget. 		<ul style="list-style-type: none"> Municipal Manager CFO

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
<i>During February 2016</i>	<ul style="list-style-type: none"> Finalize corrective measures from audit report. 		<ul style="list-style-type: none"> Municipal Manager CFO
<i>23 – 25 February 2016</i>	<ul style="list-style-type: none"> IDP Representatives Forum Meeting. 		<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager
<i>Before 29 February 2016</i>	<ul style="list-style-type: none"> Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three financial years by no later than 120 days before the start of its budget year. 	MFMA Section 37(2): In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of a municipality responsible for the transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 financial years.	<ul style="list-style-type: none"> Municipal Manager CFO
MARCH 2015			
<i>During March 2016</i>	<ul style="list-style-type: none"> Receive bulk resource providers' price increases as tabled in parliament or the provincial legislature. 		<ul style="list-style-type: none"> Municipal Manager CFO
<i>Before 15 March 2016</i>	<ul style="list-style-type: none"> Submit draft budget at least 90 days before the start of the budget year to the IDP Budget Steering Committee. 		<ul style="list-style-type: none"> Municipal Manager CFO
<i>16 – 31 March 2015</i>	<ul style="list-style-type: none"> Table draft IDP and budget in Council at least 90 days before the start of the budget year. <ul style="list-style-type: none"> Submit to Council – 31 March 2016 	MFMA Section 16: (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.	<ul style="list-style-type: none"> Mayor Municipal Manager CFO
<i>31 March 2016</i>	<ul style="list-style-type: none"> Approval of NERSA tariffs. <p>(NERSA – National Electricity Regulator of South Africa)</p>		<ul style="list-style-type: none"> Mayor Municipal Manager CFO
APRIL 2016			
<i>6 – 12 April 2016</i>	<ul style="list-style-type: none"> Submit the budget as well as the IDP to the Provincial Treasury, National Treasury and other affected organs of state. 	MFMA Section 22: Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must (a) in accordance with Chapter 4 of the Municipal Systems Act – (i) Make public the annual budget and the documents referred to in Section 17(3); and (ii) invite the local community to submit representations in connection with the budget; (b) submit the annual budget – (i) in both printed and electronic formats to the National Treasury and	<ul style="list-style-type: none"> Municipal Manager CFO

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
		the relevant provincial treasury; and (ii) in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.	
6 – 12 April 2015	<ul style="list-style-type: none"> Submit the proposed revised IDP to the District Municipality. 	MFMA Section 22: Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must (a) in accordance with Chapter 4 of the Municipal Systems Act – (i) Make public the annual budget and the documents referred to in Section 17(3); and (ii) invite the local community to submit representations in connection with the budget; (b) submit the annual budget – (i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and (ii) in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.	<ul style="list-style-type: none"> Mayor Municipal Manager
13 – 14 April 2016	<ul style="list-style-type: none"> Publish the proposed IDP for public comment. 	MPPM Regulation 3(4)(b): No amendment to a municipality's integrated development plan may be adopted by the municipal council unless the proposed amendment has been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations with regard to the proposed amendment.	<ul style="list-style-type: none"> Municipal Manager
14 – 28 April 2016	<ul style="list-style-type: none"> Process of consultation and meetings with local community and stakeholders, Provincial and National Treasury and other organs of state. 	MFMA Section 23(1): When the annual budget has been tabled, the municipal council must consider any views of – (a) the local community; and (b) the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.	<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager CFO
MAY 2016			
9 – 11 May 2016	<ul style="list-style-type: none"> IDP Representatives Forum meeting. 		<ul style="list-style-type: none"> Mayor Ward Councillors Municipal Manager
9 – 13 May 2016	<ul style="list-style-type: none"> Confirm National budget for provincial and National allocations to municipalities for incorporation into budget. 		<ul style="list-style-type: none"> Municipal Manager CFO
9 – 13 May 2016	<ul style="list-style-type: none"> Review provincial and national legislation including DoRA to establish potentially new reporting requirements including annual, monthly and quarterly grant and performance reports for specific new allocations and programmes – 10 		<ul style="list-style-type: none"> Municipal Manager CFO Other Directors

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
	working days after end of month deadlines.		
9 – 13 May 2015	<ul style="list-style-type: none"> Council must give the Mayor an opportunity to respond to the submissions and, if necessary, to revise the budget and table amendments for consideration by the council. 	MFMA Section 23(2): After considering all budget submissions, the council must give the mayor an opportunity – <ul style="list-style-type: none"> (a) to respond to the submissions; and (b) if necessary, to revise the budget and table amendments for consideration by the council. 	<ul style="list-style-type: none"> Mayor Municipal Manager CFO
Before 16 May 2016	<ul style="list-style-type: none"> Completion of Annual Budget amendments or refinements. 		<ul style="list-style-type: none"> Mayor Municipal Manager CFO Other Directors
Before 19 May 2016	<ul style="list-style-type: none"> Submit draft budget 30 days before the start of the budget year to the IDP and Budget Steering Committee. 		<ul style="list-style-type: none"> Municipal Manager CFO
Before 24 May 2016	<ul style="list-style-type: none"> Table final IDP and budget in Council at least 30 days before the start of the budget year. <ul style="list-style-type: none"> Submit to Council – 31 May 2016 	MFMA Section 24(1): The Council must at least 30 days before the start of the budget year consider the approval of the annual budget. MPPM Regulation 3(3): An amendment to a municipality's integrated development plan is adopted by a decision taken by a municipal council in accordance with the rules and orders of the council. (MPPM – Local Government: Municipal Planning and Performance Management regulation)	<ul style="list-style-type: none"> Mayor Municipal Manager CFO
JUNE 2016			
Before 7 June 2016	<ul style="list-style-type: none"> Place the IDP, annual budget, all budget-related documents and all budget-related policies on the website within 5 days of the adoption of the plan. 	MFMA Section 75(1): The accounting officer of a municipality must place on the website the following documents of the municipality: <ul style="list-style-type: none"> (a) the annual and adjustments budgets and all budget-related documents; and (b) all budget-related policies. MSA Section 21A(1)(b): All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community by displaying the documents on the municipality's official website, if the municipality has a website as envisaged by section 21B. MFMA Section 75(2): A document referred to above must be placed on the website not later than five days after its tabling in the council or on the date on which it must be made public, whichever occurs first.	<ul style="list-style-type: none"> Municipal Manager CFO
Before 10 June 2016	<ul style="list-style-type: none"> Submit a copy of the 	MSA Section 32(1)(a): The	<ul style="list-style-type: none"> Municipal Manager

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
	revised IDP to the MEC for local government as well as Provincial Treasury within 10 days of the adoption of the plan.	municipal manager of a municipality must submit a copy of the integrated development plan as adopted by the council of the municipality, and any subsequent amendment to the plan, to the MEC for local government in the province within 10 days of the adoption or amendment of the plan.	<ul style="list-style-type: none"> CFO
15 – 21 June 2015	<ul style="list-style-type: none"> Give notice to the public of the adoption of the IDP within 14 days of the adoption of the plan 	<p>MSA Section 25(4)(a): A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) give notice to the public – (i) of the adoption of the plan; and (ii) that copies of or extracts from the plan are available for public inspection at specified places;</p> <p>MSA Section 21A(1)(a) and (c): All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community –</p> <p>(a) by displaying the documents at the municipality's head and satellite offices and libraries;</p> <p>(c) by notifying the local community, in accordance with section 21, of the place, including the website address, where detailed particulars concerning the documents can be obtained.</p>	<ul style="list-style-type: none"> Municipal Manager CFO
15 – 21 June 2016	<ul style="list-style-type: none"> Publicize a summary of the IDP within 14 days of the adoption of the plan. 	MSA Section 25(4)(b): A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) publicise a summary of the plan.	<ul style="list-style-type: none"> Municipal Manager
15 – 21 June 2015	<ul style="list-style-type: none"> Make public the approved annual budget and supporting documentation (including tariffs) within 10 working days after approval of the budget. 	<p>BUDGET AND REPORTING REGULATIONS 2009, Regulation 18:</p> <p>(1) Within ten working days after the municipal council has approved the annual budget of a municipality, the municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved annual budget and supporting documentation and the resolutions referred to in section 24(2)(c) of the Act.</p> <p>(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of the annual budget, including –</p> <p>(a) summaries of the annual budget and supporting documentation in</p>	<ul style="list-style-type: none"> Municipal Manager CFO

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
		<p>alternate languages predominant in the community; and</p> <p>(b) information relevant to each ward in the municipality.</p> <p>(3) All information contemplated in sub-regulation (2) must cover:</p> <p>(a) the relevant financial and service delivery implications of the annual budget; and</p> <p>(b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year and the following two years.</p>	
Before 21 June 2016	<ul style="list-style-type: none"> Submit approved budget to the provincial treasury and National Treasury within 10 working days after approval of the budget. 	<p>MFMA Section 24(3): The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.</p> <p>BUDGET AND REPORTING REGULATIONS 2009, Regulation 20:</p> <p>The municipal manager must comply with section 24(3) of the Act within ten working days after the municipal council has approved the annual budget.</p>	<ul style="list-style-type: none"> Municipal Manager CFO
21 June 2016	<ul style="list-style-type: none"> Submit to the Mayor the draft SDBIP and draft annual performance agreements for the next year within 14 days after approval of the budget. 	<p>MFMA Section 69(3):</p> <p>(a) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor a draft service delivery and budget implementation plan for the budget year.</p> <p>(b) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.</p>	<ul style="list-style-type: none"> Municipal Manager CFO Other Directors
21 June 2016	<ul style="list-style-type: none"> The Mayor takes all reasonable steps to ensure that the SDBIP is approved within 28 days after approval of the budget. 	<p>MFMA Section 53(1)(c)(ii):</p> <p>The mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after approval of the budget.</p>	<ul style="list-style-type: none"> Mayor Municipal Manager
Before 23 June 2016	<ul style="list-style-type: none"> Place the performance agreements and all service delivery agreements on the website. 	<p>MFMA Section 75(1): The accounting officer of a municipality must place on the website the following documents of the municipality:</p> <p>(d) performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act; and</p> <p>(e) all service delivery agreements.</p> <p>BUDGET & REPORTING</p>	<ul style="list-style-type: none"> Municipal Manager

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
		REGULATIONS 2009, Regulation 19: The accounting officer must place on the website all performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act.	
Before 30 June 2016	<ul style="list-style-type: none"> Submit copies of the performance agreements to Council and the MEC for local government as well as the national minister responsible for local government within 14 days after concluding the employment contract and performance agreement. 	MFMA Section 53(3)(b): Copies of such performance agreements must be submitted to the council and the MEC for local government in the province. PERF REGS 2006 Regulation (5): The employment contract and performance agreement must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government within fourteen (14) days after concluding the employment contract and performance agreement	<ul style="list-style-type: none"> Mayor Municipal Manager CFO Other Directors
Before 30 June 2016	<ul style="list-style-type: none"> Submit the SDBIP to National and Provincial Treasury within 10 working days approval of the plan. 	BUDGET & REPORTING REGULATIONS 2009, Regulation 20(2)(b): The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan.	<ul style="list-style-type: none"> Municipal Manager CFO
Before 30 June 2016	<ul style="list-style-type: none"> Make public the projections, targets and indicators as set out in the SDBIP within 10 working days after the approval of the SDBIP. 	MFMA Section 53(3)(a): The mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan. BUDGET & REPORTING REGULATIONS 2009, Regulation 19: The municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.	<ul style="list-style-type: none"> Municipal Manager CFO
Before 30 June 2016	<ul style="list-style-type: none"> Make public the performance agreements of Municipal Manager and senior managers no later than 14 days after the approval of the SDBIP. 	MFMA Section 53(3)(b): The mayor must ensure that the performance agreements of municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the	<ul style="list-style-type: none"> Mayor Municipal Manager

DATE	TASK	LEGAL REFERENCE	RESPONSIBILITY
		municipality's service delivery and budget implementation plan.	

3. CONCLUSION

The above IDP and Budget schedule outlines the activities that will be undertaken whilst reviewing the Naledi Local Municipality's integrated development plan for the 2015/2016 financial year.

The approved IDP Process Plan also details activities in relation to the 2014/2015 municipal performance reporting cycle and the 2015/2016 budget year. This plan will ensure that all role players are well prepared to participate in the IDP review process.

Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by the National Treasury.

2.1.3 IDP and Service Delivery and Budget Implementation Plan

This is a newly designed IDP, resulted from the public participation processes that will be valid for the years 2016/17 to 2018/19. It commenced in August 2012 after the tabling the IDP process plan and the budget time schedules for the 2015/16 MTREF.

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The process plan applicable to the fourth revision cycle, include the following key IDP processes and deliverables;

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP; and
- The review of the performance management and monitoring system.

The IDP has been taken into a business and financial planning process leading to the 2016/17 MTREF, based on the approved adjustment budget 2015/16 MTREF, Mid-year review and adjustment budget. The business planning process has subsequently been refined in the light of the current economic circumstances and the revenue projections.

With the compilation of the 2016/17 MTREF, each department /function had to review their business planning process, including setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2015/16 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning and essentially informed the detail operating budget appropriations and the three year capital programme.

2.1.4 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2015/16 MTREF, extensive financial modelling was undertaken to ensure affordability and long term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2015/16 MTREF.

- Growth and Development in the municipal area;
- Policy priorities and strategic objectives;
- Asset maintenance;
- Economic climate and trends (i.e. inflation, Eskom/Centlec increases, household's debt, migration patterns);
- Performance trends;
- The approved 2015/16 adjustment budget and performance against the SDBIP;
- Cash Flow Management Strategy;
- Debtor payment levels;
- Loan and investment possibilities;
- The need for tariff increase versus the ability of the communities to pay for services;
- Improved and sustainable service delivery;
- Situational analysis performed during the IDP compilations which includes statistical information (e.g. Population, unemployment rate, etc.)

In addition, the strategic guideline given in the National Treasury's MFMA circulars 58, 59 and 67 has been factored into the planning and prioritisation process.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTERGRATED DEVELOPMENT PLAN

Naledi Municipality IDP outlined the key area for the development I the short medium term.

IDP STretegic Objectives (revenue)

The table below outlines the linkage between IDP strategy and operating revenue for the MTREF period

FS164 Naledi (Fs) - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

15164 National (13) - Supporting Table 304 Reconciliation of all Strategic Objectives and Budget (Revenue)												
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Properties				6,574	4,272	4,829	5,382	5,382	5,382	5,705	6,047	6,410
Service charges-water				5,169	4,084	4,337	4,771	4,771	4,771	5,057	5,362	5,683
Service charges-electricity				15,900	22,841	24,570	26,922	26,922	26,922	27,975	29,652	31,432
Service charges-sanitation				3,287	3,790	4,025	4,275	4,275	4,275	4,532	4,803	5,091
Service charges-refuse				2,220	2,588	2,749	3,024	3,024	3,024	3,206	3,397	3,601
Transfers recognized-operation				58,552	41,740	43,045	44,772	44,772	44,772	47,458	50,305	53,324
Other revenue				3,911	5,721	5,861	10,264	28,621	28,621	32,172	18,035	22,159
Rental of facilities				319	329	407	432	432	432	458	486	154
Interest earned-external				259	69	217	230	231	231	244	259	275
Investments												
Interest earned-outstanding												
Debtors												
Dividend received				3	5	5	6	6	6	6	7	7
Fines						2	2	2	2	2	2	2
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	96,194	85,441	90,047	100,081	118,438	118,438	126,814	118,355	128,138

IDP Objectives (operational expenditure)

The table below outlines the linkage between IDP strategic objectives and operational expenditure

FS164 Naledi (Fs) - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Employee related cost				23,404	30,986	32,099	34,419	37,985	37,985	40,264	42,680	45,241
Remuneration for councillors				1,943	1,984	2,137	2,287	2,151	2,151	2,280	2,417	2,562
Debt impairment					5,000		1,600	1,000	1,000	1,600	1,605	1,611
Depreciation				18,334	1,500		1,700	1,000	1,000	1,600	1,605	1,611
Water bulk purchases				4,586	6,292	6,500	6,000	7,400	7,400	7,844	8,315	8,814
Finance charges				1,732	49	63	77	29	29	31	33	34
Constructed service				83	158	8,465	4,547	5,105	5,105	5,411	5,736	6,080
Consultant				303	700	6,000	2,200	2,900	2,900	2,332	2,472	2,620
Audit fees				2,766		3,000	2,000	4,963	4,963	3,000	3,180	3,371
General expenses				29,533	15,510	1,233	13,865	10,108	10,108	10,134	10,792	11,492
Repairs and maintenance				2,726	2,496	2,925	4,163	4,163	4,163	4,413	4,678	4,958
Legal expenses				1	644	600	400	1,200	1,200	1,272	1,348	1,429
Electricity					23,307	23,718	19,253	19,253	19,253	20,408	21,633	22,931

Council cost			210	200	100	100	106	112	119
Maoral expenses	858	520	1,200	1,000	1,058	1,058	1,122	1,189	1,260
Contracted service	83	1,849	465	4,547	5,105	5,105	5,411	5,736	6,080
Telephone and stationery	890		970	1,030	1,250	1,250	1,325	1,405	1,489
Accommodation			424	300	252	252	267	283	300
Allocations to other priorities									
Total Expenditure	1	87,242	90,995	90,009	99,588	105,022	108,820	115,219	122,003

2.3 OVERVIEW OF BUDGET RELATED POLICIES

The following policies that governs the municipalities budget compilation are

- Property Rates Policy
- Tariffs Policy
- Credit Control and Debt Collection Policy
- Investment and Banking Policy
- Virement Policy
- Indigent policy
- Supply Chain Management Policy
- Assets Management Policy
- Travelling and Subsistence Policy

2.3.1 Overview of Budget Assumption

2.3.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, it is necessary to carefully review the level and structure of the water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2016. A tariff increase of 6 per cent from 1 July 2015 for water is proposed. This is based on input cost assumptions of 10 per cent increase in the cost of bulk water. In addition 6 kℓ water per 30-day period will again be granted free of charge to all residents. The municipality is currently levying water supplied by the water board (Bloem Water) and using boreholes in one of its towns (Vanstadensrus). The municipality is seized with the challenge of ensuring that the maintenance of the water infrastructure is factored in the tariffs, at the present moment distribution losses are

negatively affecting anticipated revenues which could be realised between the cost and sales of water.

Annexure C shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house: A summary of the proposed water tariffs for households (residential) and non-residential are shown in Annexure C.

2.3.4 Sale of Electricity and impact of Tariff increase.

Naledi Municipality maintains a Service Delivery Agreement (SDA) with Centlec (a Municipal Entity which is an electricity distribution utility). The municipality did not have capacity to provide electricity services to its communities and this informed a need to enter into an SDA with the service provider. However, in terms of the SDA the electricity tariffs must be set by the municipality, in association with Centlec through the normal planning and budgeting process. Electricity budget was only included from the 2016/2017 and MTREF and this has resulted in the marginal increment to the total operational revenue.

The inadequate electricity bulk capacity and the impact on service delivery and development remains a challenge for the municipality. The proper repairs and maintenance and upgrading of the reticulation network is a strategic priority, especially the sub-stations and transmission lines. Lack of proper town planning that result in new settlement compounds the challenges affecting the existing reticulation network and hence a need for upgrading and regular maintenance.

The approved budgets for the electricity can only be used for certain committed upgrade projects and to strengthen critical infrastructure (e.g. Sub-station without back-up supply). Owing to the high increases in Eskom tariffs, it is apparent that it remains a challenge to maintain high levels of maintenance and upgrades by means of increasing electricity tariff that factor in both issues as the resultant tariff increase will not be affordable to the consumers. It is therefore proposed that a long term sustainable solution as a strategy for funding the infrastructure to consider spreading the burden in the 2015/2016 financial period, over the MTREF period to coincide with the life span of the assets being upgraded.

2.3.5 Sanitation and Impact of Tariff Increases

A tariff increase of 6 per cent for sanitation from 1 July 2016 is proposed. This is based on the input cost assumptions related to water. Sanitation charges are calculated according to the percentage water discharged as indicated in the Annexure C no 10; free sanitation will be applicable to registered indigents. Annexure C no 10 shows the comparison between current sanitation charges and increases.

2.3.6 Waste Removal and Impact of Tariff increases.

Annexure C no 10 shows the comparison between the current and proposed amounts payable from 1 July 2015. A tariff increase of 6. per cent for sanitation from 1 July 2016 is proposed. Waste charges are calculated according to the percentage of Waste Removal discharged as indicated in the table below. The municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long term. The municipality must place more emphasis on the cost driver affecting the provision of this service, and this includes but not limited to repairs and maintenance on vehicles, increase in general expenditure such as petrol and diesel and the cost of remuneration. There is a need to investigate the cost structure of solid waste as well as consideration of alternative service delivery models. The outcome of the investigation will be investigated into the next planning cycle.

Supporting table SA9 –Statistics assumptions

Municipal entity services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Name of municipal entity		<u>Household service targets (000)</u>									
		<u>Water:</u>									
		Piped water inside dwelling	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Name of municipal entity		Total number of households	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)	2,918	2,918	3,186	3,186	3,186	3,186	3,186	3,186	3,186
		<i>Minimum Service Level and Above sub-total</i>	2,918	2,918	3,186	3,186	3,186	3,186	3,186	3,186	3,186
		Bucket toilet									
		Other toilet provisions (< min.service level)									
Name of municipal entity		No toilet provisions <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	2,918	2,918	3,186	3,186	3,186	3,186	3,186	3,186	3,186
		<u>Energy:</u>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min.service level)									
		Other energy sources <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

[illegible]

Supporting Table SA 12- property rates summary

FS164 Naledi (Fs) - Supporting Table SA12a Property rates by category (current year)

[illegible]

NALEDI LOCAL MUNICIPALITY

2016/2017 FINAL ANNUAL BUDGET & MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

2.4 Overview of Budget Funding

FS164 Naledi (Fs) Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures	-	-										
Cash/cash equivalents at the year end - R'000	18(1)b	1	(10,271)	9,148	2,502	2,532	(3,781)	(3,781)	(3,781)	7,411	16,859	33,603
Cash + investments at the yr end less applications - R'000	18(1)b	2	(15,069)	(23,247)	(196)	(23,693)	(31,286)	(31,286)	(31,286)	(23,446)	(23,445)	(23,442)
Cash year end/monthly employee/supplier payments	18(1)b	3	(2.2)	1.3	0.4	0.4	(0.5)	(0.5)	(0.5)	1.0	2.2	4.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	27,606	10,343	21,355	13,861	26,787	26,787	26,787	17,853	25,183	33,436
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.4%	1.8%	3.5%	(6.0%)	(6.0%)	(6.0%)	(6.1%)	(5.7%)	0.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	86.1%	46.0%	42.8%	36.4%	28.6%	28.6%	28.6%	99.6%	99.6%	99.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	13.3%	0.0%	3.6%	2.3%	2.3%	2.3%	3.6%	3.6%	3.4%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	86.5%	101.5%	75.7%	36.5%	36.5%	36.5%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	2.4%	(15.7%)	8.5%	(5.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(72.5%)	0.0%	0.0%	143.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.4%	0.9%	1.0%	1.4%	1.3%	1.3%	1.4%	1.4%	1.5%	1.5%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

2.5 BUDGET GRANTS AND TRANSFERS

The following Grants allocated to the municipality in terms of DORA (Division of Revenue Act). The projected receipts and expenditure on the grants is to be as follows.

FS164 Naledi (Fs) - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		39,482	41,740	43,045	44,772	44,772	44,772	43,571	41,725	45,363
Local Government Equitable Share		37,182	38,200	39,311	40,967	40,967	40,967	40,211	39,380	43,318
Finance Management		1,500	1,650	1,800	1,875	1,875	1,875	2,010	2,345	2,045
EPWP Incentive Municipal Systems Improvement		800	1,000	1,000	1,000	1,000	1,000	1,350		
			890	934	930	930	930	-	-	-
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality: [insert description]	5	-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		39,482	41,740	43,045	44,772	44,772	44,772	43,571	41,725	45,363
<u>Capital Transfers and Grants</u>										
National Government:		18,663	15,661	13,602	13,404	13,404	13,404	13,741	19,124	20,176
Municipal Infrastructure Grant (MIG)		17,163	15,580	13,406	13,236	13,236	13,236	13,741	19,124	20,176
Regional Bulk Infrastructure		500	81	196	168	168	168	-	-	-
EPWP		1,000	-	-	-	-	-	-	-	-
Provincial Government:		-	-	7,905	-	-	-	-	-	-
MWIG				7,905						

District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	18,663	15,661	21,507	13,404	13,404	13,404	13,741	19,124	20,176
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58,145	57,401	64,552	58,176	58,176	58,176	57,312	60,849	65,539

Transfer expenditure on Transfer and Grants

The table below delivers the expenditure details on the transfer and grants .This are the mainly conditional grants with specifically defined objectives.

FS164 Naledi (Fs) - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		39,482	41,740	43,045	44,772	44,772	44,772	43,571	41,725	45,363
Local Government										
Equitable Share		37,182	38,200	39,311	40,967	40,967	40,967	40,211	39,380	43,318
Finance Management		1,500	1,650	1,800	1,875	1,875	1,875	2,010	2,345	2,045
EPWP Incentive		-	1,000	1,000	1,000	1,000	1,000	1,350	-	-
Municipal Systems Improvement		800	890	934	930	930	930			
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		39,482	41,740	43,045	44,772	44,772	44,772	43,571	41,725	45,363
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		18,663	15,661	13,602	13,404	13,404	13,404	13,741	19,124	20,176
Municipal Infrastructure Grant (MIG)		17,163	15,580	13,406	13,236	13,236	13,236	13,741	19,124	20,176
Regional Bulk Infrastructure		500	81	196	168	168	168	-	-	-
EPWP		1,000								
Provincial Government:		-	-	7,905	-	-	-	-	-	-
MWIG				7,905						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										

Other grant providers:		-	-	-	-	-	-	-	-	
[insert description]										
Total capital expenditure of Transfers and Grants		18,663	15,661	21,507	13,404	13,404	13,404	13,741	19,124	20,176
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58,145	57,401	64,552	58,176	58,176	58,176	57,312	60,849	65,539

Expenditure on transfers and grants

6

FS164 Naledi (Fs) - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		39,482	41,740	43,045	44,772	44,772	44,772	43,571	41,725	45,363
Local Government										
Equitable Share		37,182	38,200	39,311	40,967	40,967	40,967	40,211	39,380	43,318
Finance Management		1,500	1,650	1,800	1,875	1,875	1,875	2,010	2,345	2,045
EPWP Incentive		-	1,000	1,000	1,000	1,000	1,000	1,350	-	-
Municipal Systems Improvement		800	890	934	930	930	930			
Other transfers/grants <i>[insert description]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		39,482	41,740	43,045	44,772	44,772	44,772	43,571	41,725	45,363
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		18,663	15,661	13,602	13,404	13,404	13,404	13,741	19,124	20,176
Municipal										
Infrastructure Grant (MIG)		17,163	15,580	13,406	13,236	13,236	13,236	13,741	19,124	20,176
Regional Bulk Infrastructure		500	81	196	168	168	168	-	-	-
EPWP		1,000								

NALEDI LOCAL MUNICIPALITY

2016/2017 FINAL ANNUAL BUDGET & MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

Provincial Government:		-	-	7,905	-	-	-	-	-	-
MWIG				7,905						
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		18,663	15,661	21,507	13,404	13,404	13,404	13,741	19,124	20,176
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58,145	57,401	64,552	58,176	58,176	58,176	57,312	60,849	65,539

Municipal Managers Quality Certificate.

I **Qheku Wilson Lefora** municipal manager of Naledi Local Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____

**Municipal Manager of
Naledi Local Municipality (FS164)**

Signature _____

Date _____

FS164 Naledi (Fs) -

Contact Information

A. GENERAL INFORMATION

Municipality	FS164 Naledi (Fs)
Grade	1
Province	FS FREE STATE
Web Address	naledi.fs.gov.za
e-mail Address	mm@naledimun.co.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P.O. Box 1
City / Town	Dewetsdorp
Postal Code	9940
Street address	
Building	Municipal Building
Street No. & Name	13 Brand Street
City / Town	Dewetsdorp
Postal Code	9940
General Contacts	
Telephone number	051 541 0012
Fax number	051 541 0556

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Ms Mpolokeng Mahase	Name	Ms Palesa Mapitse
Telephone number	051 541 0012	Telephone number	051 541 0012
Cell number	083 366 2862	Cell number	071 987 8455
Fax number	051 541 0556	Fax number	051 541 0556
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name		Name	
Telephone number		Telephone number	

NALEDI LOCAL MUNICIPALITY

2016/2017 FINAL ANNUAL BUDGET & MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Mr Oheku Wilson Lefora	Name	Ms Motshedisi Mothobi
Telephone number	051 541 0012	Telephone number	051 541 0012
Cell number	082 557 7857	Cell number	076 825 5533
Fax number	051 541 0556	Fax number	051 541 0556
E-mail address	mm@naledimun.co.za	E-mail address	motshedisim@naledimun.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Mrs Lydia Hammond	Name	Mr Karabelo Kholoanyane
Telephone number	051 541 0012	Telephone number	051 541 0012
Cell number		Cell number	083 375 5130
Fax number	051 541 0556	Fax number	051 541 0556
E-mail address	lydia@naledimun.co.za	E-mail address	sec_cfo@naledimun.co.za
Official responsible for submitting financial information			
Name	Mrs Bongeka Malinga		
Telephone number	051 541 0012		
Cell number	073 655 2693		
Fax number	051 541 0556		
E-mail address	bongekar@naledimun.co.za		
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			